

# Application Form

---

## *Organization Information*

---

An informational webinar about this application is available to watch.

The rubric that will be used to score this proposal can be downloaded [here](#).

If you would like to complete this application first in Microsoft Word, you may download a Word version [here](#). Please pay attention to character limits.

### **Brief Project Descriptor**

Please briefly describe this organization's request.

### **Organization Name\***

Girl Scouts of West Central Florida

### **Project Name\***

Please choose a short name to identify this project within the grant portal:

Camp Wai Lani Infrastructure Enhancements

### **EIN\***

59-0624454

### **Incorporation Year\***

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

2007

### **Mission Statement\***

What is your organization's mission statement?

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

## Unique Entity ID (SAM)

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

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

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

Character Limit: 12

K6FND6DHBFG5

## Annual Operating Budget\*

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

\$10,389,806.00

## Amount Requested\*

The maximum grant amount is \$500,000.

\$337,970.00

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

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

### Examples

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

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

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

No

## Rent vs. Own\*

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

Own

### Parent Non-Profit/Subsidiaries:\*

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

#### Example

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

No

## Request Specifics

---

### Pinellas County Priority Areas\*

For Round 2 of this funding process, the ARPA Nonprofit Capital Project Fund is prioritizing organizations that offer programming, and whose capital purchase is related to, the following areas:

- Individuals with Disabilities
- Food Security
- Specialized Healthcare
  - Mental Health
  - Dental Care
  - Substance Use Disorders
- Housing

Not offering programming in these areas does not disqualify you from applying. However, this prioritization will result in 10 bonus points being awarded to eligible requests when scored.

Does your organization and its proposed capital purchase fit into one of these areas?

No

### Programming Background\*

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

**If you have indicated above that your programming and proposed purchase fit into the priority areas for this funding round, please be sure to describe the relevant programming.**

Girl Scouting builds girls of courage, confidence, and character, who make the world a better place. For more than 111 years, Girl Scouting has provided a fun, safe space where today's girls are inspired to change the world. Girl Scouting is a unique, girl-only place where a girl finds: courage by exploring new adventures,

confidence by discovering her abilities, character by shaping her values, and connections through friendships with other girls and adult mentors. Girl Scouts of West Central Florida (GSWCF) was formed in 2007 by the merger of the Girl Scouts of the Suncoast Council with the Heart of Florida Council. Today GSWCF serves more than 11,000 girls in grades K-12 and more than 7,000 adult members across eight counties in the west central Florida area. Pinellas County's Girl Scout participation includes 2,376 girl members with an additional 1,754 adult members.

GSWCF's Camp Wai Lani is in Pinellas County in Palm Harbor. The site is one of four camp properties owned by GSWCF, but the only site in Pinellas County. Camp Wai Lani is located on the Gulf of Mexico and on its 48 acres are facilities for day and overnight activities such as team building, canoeing, challenge course, education, environmental experiences, swimming, and archery. Camp Wai Lani is a coastal paradise that provides Pinellas County Girl Scouts and numerous other community groups with a pristine Florida environment for enjoyment, education, and a mental health boost. In an average year, 6,800 Girl Scouts and their volunteers as well as approximately 500 additional community members participate in activities at Camp Wai Lani.

## Community Need\*

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

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

- Leadership: GS members are more likely to have developed strong leadership outcomes, earn "excellent" grades, graduate college, and feel hopeful about their future.
- Outdoors: Girls who attend GS camp build social-emotional and leadership skills as well as an appreciation of nature and environmental stewardship.
- Civics: GS members are more engaged in community, report a greater interest and greater skills when it comes to solving problems in their communities, and GS members are also more likely to volunteer than non-GS (79% vs. 37%).
- STEM: GS programs increase girls' confidence and interests in STEM subjects and careers. Doing at least one STEM activity is linked to an increase in STEM interest, competence, confidence, and value.

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

## Negative Economic Impact\*

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

**contact PCF staff for technical assistance.**

**The more quantifiable your negative economic impact is, whether it be fiscal losses/pressures or increased service demand, the stronger your answer will be. Use numbers whenever possible. The more specific your evidence, the better.**

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

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

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

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

Girls and adults participating in GS programs in Pinellas County and the nation declined as communities were impacted by the pandemic. Prior to the pandemic, in 2019, GSWCF counted 5,132 girls and adults in troops in Pinellas County. Today we are building back our numbers and have rebounded to 4,130 girls and adults in troops in Pinellas. We have active requests for new troops, community programs, and our camp activities have increased demand for use, including a waiting list for summer programs.

## Negative Economic Impact - Uploads

**You have the option to upload supporting documentation regarding negative economic impact. However, please limit your upload to no more than five pages. Word, Excel, JPG and PDF files are accepted.**

Revenues and Other Supports Re COVID Impacts.docx

## Pandemic Relief Funding\*

Please describe all government pandemic relief funding your organization has received since the onset of the pandemic (March 2020). This includes but is not limited to the Pinellas CARES Nonprofit Partnership Fund, other ARPA funding, PPP (Paycheck Protection Program), and Community Block Development Grants specifically targeting COVID-19 relief.

**Explain why or how this pandemic-relief funding has not alleviated the negative economic impact you have described above.** Potential reasons include expiration dates on certain funding, inflationary pressures, restrictions prohibiting capital expenditures, or the funding simply not being enough to remedy the harm you've indicated above. **The more concrete your numbers, the better.**

**If you have not received government relief funding for your organization since the onset of the pandemic, write "No pandemic relief funding received" below.**

Pandemic relief funding received:

Payment Protection Program	\$863,849.03
	\$881,774.79
PPP Total	\$1,745,623.82
Employee Retention Tax Credit	\$993,661.47
Community Foundation of Tampa Bay	\$30,000.00
Total all:	\$2,769,285.29

While revenues have begun to recover to near pre-pandemic levels, the recovery will take time and is being outpaced by inflationary pressures. We ended FY22 with an operating loss of \$609K and expect to end FY23 with an operating loss of \$1.75M. We are taking measures in FY24 to maximize revenue growth and minimize expenses, but will not be able to fully close this operational loss without supplemental income. Inflation has been a significant pressure on our operating budget, with expenses increasing \$2.5M since the pandemic started, with much of the increase occurring in the last two years. We cannot reduce expenses further without also reducing services provided to members, and this would be harmful to our path from recovery to growth. We are seeing revenue growth and we are making progress in reaching a point of where revenues match expenses, but pandemic relief funding received to date is not sufficient to bridge the gap until we reach that point.

## Proposal Description\*

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

Please describe your project proposal and address the following:

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

This project involves tasks postponed due to our pandemic related losses from a decline in membership, closure of our camps for over a year, inability to host programs, and decreases in product, cookie sales, and fundraising revenues. We plan to implement tasks at Camp Wai Lani in Palm Harbor including: paving the main road and lower and upper parking lots, and rehabilitation of nine cabins. These improvements will assist GSWCF in mitigating the negative economic harm experienced during the pandemic by providing

resources to begin projects that had been planned in our long-range properties strategy but deferred, helping us attract, serve, and retain new girls and community groups.

**Tasks 1 & 2: Upper/Lower Parking Lot Paving:** The parking lots and our main camp road are in poor condition, as shown in attached Exhibit A Figure 1, and were identified as a concern on a recent loss control survey by our insurance company. Extensive cracking indicates it has exceeded its useful life. Repairs include: asphalt overlay, transition milling, lifting/replacing the existing car stops, cleaning milled surfaces, disposal, tack coat, rolling/compacting, hand compaction, and pavement striping. Areas to be repaved are shown in Exhibit A Figure 2. The estimated life of the newly paved areas is 20 to 30 years.

**Task 3: Cabin Rehabilitation:** Camp Wai Lani contains 9 cabins original to the camp's 1970 construction with the original flooring that has begun to rot and paneling that is delaminating. In addition, the bathroom needs reconfigured to meet the needs of today's girls and our DEI efforts to give girls private space to change. This includes: Installation of new subfloor and luxury vinyl plank flooring, bathroom entrance reconfiguration, construction of changing rooms, removal of non-loadbearing wall, installing paneling, bathroom painting and tile installation, and modification of the existing vanity to accommodate the changing rooms. As identified in our recent Pinellas County health inspection, the flooring and paneling in the cabins is in extremely poor condition and must be rectified prior to next year's health inspection. Examples of the current floor and paneling condition are shown in Exhibit A Figure 3. As shown, the condition of the paneling and flooring is a deterrent to camp attendance. The estimated lifespan of the improvements are as follows: Paneling, bathroom tile: 40-50 years, LVP flooring: 15 years, paint: 5 years, walls/changing rooms: permanent.

## Number Served\*

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

7300

## Unduplicated vs. Duplicated\*

Is the number indicated above duplicated or unduplicated?

**Duplicated:** A client is counted each time they access services

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

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

Duplicated

## Other (Explanation Required)\*

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

N/A

## Organizational Sustainability\*

How does this project contribute to the long-term sustainability of your organization and the work it does? That is, what impact will this project have on your organization and/or its clients over the long-term?

Examples include increased service capacity, reduced cost of delivering services over time, higher-quality or more equitable service delivery, and increased lifespan/quality of property.

Quantifiable numbers will strengthen your answer.

Improvements at Camp Wai Lani will help GSWCF attract, serve, and retain new girls, adult volunteers, and community groups. This improvement will also have a long-term impact of supporting economic sustainability by increasing the use of this space by our Girl Scouts and community partners, as well as increasing the retention rate of campers.

Camp improvements will result in a higher-quality experience for our members, which will, in turn, increase camp enrollment and total revenue. This will also enable us to meet our DEI strategy of reducing barriers to Girl Scouting by providing girls with changing rooms for camp. We have received feedback from parents that some girls will not attend camp due to a lack of privacy for changing. Thus, for some girls, the lack of changing rooms and privacy is a barrier to their participation in camp activities.

## Project Specifics

---

### Permits\*

Please describe any permits necessary for the successful completion of this proposed project. Be sure to include any permits already obtained or in progress, and/or what the timeline is to acquire permits.

In Pinellas County, permits are required for any building remodeling that is in excess of \$500, with the exception of work that is strictly cosmetic (painting, carpeting, wallpapering, etc.). It is expected that permits will be required for both the paving projects and for the cabin rehabilitation. At this time, no permits are in progress. We will work with our selected contractors to obtain permits once the work is scheduled. The time to acquire permits is typically 6-8 weeks, which will be accounted for in our scheduling.

### Plan Set\*

Do you have a plan set for this project?

A plan set refers to the "batch" of plans, drawings, prints, files, etc., that you receive from an architect that explains what needs to be built, how, and where. **Not all qualifying projects in this process require a plan set.**

**If you answer Yes, you should upload the Plan Set in the question below.**

No

### Plan Set Upload

If you answered "Yes" above, please upload the Plan Set here. If you have trouble with file size limitations, please reach out to Rose Cervantes at [rcervantes@pinellascf.org](mailto:rcervantes@pinellascf.org). If you have any narrative to accompany the plan set, you may write it below.



**PDF files are permitted.**

## Construction Schedule/Timeline\*

Given a spending deadline of December 31, 2026, give a detailed and **realistic construction schedule**/timeline as to how this large capital project will be executed and completed. If there are phases to this project, indicate so in the narrative below. If you specified that permits were needed for this project above, ensure you include the acquisition time in the schedule.

Please include the following:

- 1. How the timeline/schedule was developed, and by whom.**
- 2. Timeline of planning and execution. Please include start and end dates by month and year. For example, April 2023 - June 2023.**

Example:

Better Tomorrow is proposing the expansion of their counseling center. This requires a 2-month planning phase, one month to obtain all necessary permits, and four months to build. Better Tomorrow would list each phase, a brief description of what takes place in each phase, and an estimated start and completion date for each phase, and an explanation of how the schedule was developed.

This tentative schedule was developed by Renee Murch, Vice President of Facilities. GSWCF is proposing the repaving of our upper and lower parking lots and improvements to our nine sleeping cabins that are original to the camps 1970 construction. It is expected that the project tasks will progress in a parallel fashion, with paving and cabin enhancements being completed by different contractors. After funds are awarded, the preferred contractors for each task will be engaged for final negotiations and contract issuance. Each contractor will be issued Notice to Proceed in the first quarter of 2024 (January-March 2024). It is expected that construction on the will commence after permits are obtained, with an expected timeline of 4-8 weeks for permitting. (Permitting will be complete in the March- May 2024 timeframe). After permitting, the paving projects can be completed in approximately 4 weeks (between April and June 2024). Cabin improvements will proceed on a cabin-by-cabin basis to minimize the loss of sleeping capacity of the camp during construction. It is estimated that each cabin can be updated in 1 month and that cabin construction will begin in the April to June 2024 timeframe). With an additional 3 months for contingencies, cabin enhancements can be completed within 12 months from the time that permits are obtained. It is estimated that the entire project will be complete by mid to late 2025 (June 2025 to September 2025) given contingencies for permitting, material shortages, and construction delays.

## Team Leadership\*

Please describe the following:

1. The team and leaders that will be overseeing this proposed project.
2. Their relationship to your organization
3. Their role in this project
4. Whether or not they have overseen similar projects

The team overseeing this project will include Renee Murch, Girl Scouts of West Central Florida's Vice President of Facilities. Renee has been in this role 5 months after previously serving on the Properties Committee of our Board of Directors for over 10 years. She is a registered Professional Engineer in the State of Florida with 20 years of experience in civil infrastructure projects including with the Florida Department of Transportation (FDOT) and private engineering consulting. She has previously managed projects and contracts of up to \$500,000 and is the former Florida Operations Manager for INTERA Incorporated, responsible for project management for water resources projects throughout the state of Florida. Renee has

overseen projects similar to all tasks in this project. While at the Florida Department of Transportation, she provided oversight on milling and resurfacing projects in FDOT's District 2, located in Lake City and surrounding counties. Renee has also overseen many residential rehabilitation projects that are similar in scope to the cabin enhancements. Renee is currently responsible for the management of over 1000 acres of property, 165 buildings, and staff across our four camps and our headquarters. For this project, she will serve as the Project Manager and point of contact for all contractors. She will frequently be on site during construction.

Also overseeing this project is Justin Rose, Camp Wai Lani's on-site Camp Ranger. Justin has been in this role 1 year and has volunteered with our camps properties prior to joining the staff. He has experience in all areas of commercial and residential construction including drywall and paneling, flooring installation (wood, LVP, and tile), framing, plumbing, electrical, and painting. Justin is responsible for the management and maintenance of the 48-acre Camp Wai Lani property. For this project, Justin will serve as the site manager. He will be on site daily to monitor construction activities and interact with the contractors.

## *Geographic Impact and Priority Populations*

The ARPA Nonprofit Capital Project Fund seeks to offset the negative economic impact Pinellas nonprofits faced due to the COVID-19 pandemic. Organizations who serve disproportionately impacted communities will be considered as serving a priority population. There are several ways to determine if your clients were disproportionately impacted.

Examples of disproportionately impacted communities include those who meet at least one of the following descriptions:

- Low- and moderate-income household and communities
- Households that qualify for federal assistance programs, such as SNAP and TANF
- Historically marginalized communities (BIPOC communities, persons with disabilities, LGTBQ+, religious minorities, and other communities that fit in the Equity definition provided on the ARPA website and application)
- Organization located or serve households within a Qualified Census Tract (QCTs)
  - Defined by U.S. Department of Housing and Urban Development (HUD)
  - To assess if your organization serves or is headquartered in a QCT, use this link. In the top right-hand corner, choose the state of Florida and Pinellas County. Then on the left-hand side of the screen, click the box next to "Color QCT Qualified Tracts." The QCT zones are denoted in purple. You can also map your address by adding it into the address box at the top to see if your location is inside the zones.

## **Benefits and Geography of Project\***

Please describe how the communities/clients that will benefit from this capital purchase, and how they were disproportionately impacted by the pandemic according to the examples above.

GSWCF serves thousands of girls in low and moderate income households and communities. This includes 18.65% of members falling in the low to moderate income category, and 15.51% who qualify for the Free & Reduced Lunch Program. 13.20% of members are from historically marginalized communities including

11.37% African-American and 14.59% Hispanic. We do not track data on members disability or LGBTQ+ status although we know we have members of these communities ae represented. While GSWCF & Camp Wai Lani are not located in a QCT area, we serve girls from QCT areas. Partnering with the Juvenile Welfare Board of Pinellas County, staff led troops meet at the Neighborhood Family Centers (NFC's). The Clearwater, High Point, Lealman, and Sanderlin NFC locations are in QCT's and girls participate in Girl Scouting. It has been documented that the pandemic had a negative impact on learning for youth, particularly low-income and minority youth. Studies show that children from low-income and minority families were disproportionately impacted and the achievement gap expanded during this time. Schools/community locations where girls typically met for activities were closed. GSWCF closed our camps and pivoted to virtual activities for the Girl Scout experience. Our membership and participation numbers fell as not all girls had access to technology or were able to stay connected with their adult volunteers and GSWCF staff. Disconnected girls suffered learning losses. Our activities have returned as we rebuild our partnerships with schools, community locations, and other nonprofits. Improvements will assist us in serving girls at Camp Wai Lani. Girl Scout activities compliment school learning and help girls recover learning loss. In fact, many of our activities align with Florida state educational standards. During the pandemic, girls and all youth lost outdoor opportunities for enrichment and educational experiences outside of school. Isolation from peers and caring adults increased mental health concerns among girls. The CDC's 2021 report shows 37% of high school students reported experiencing poor mental health during the pandemic, and 44% reported they persistently felt sad/hopeless during the past year. Girls reported greater levels of poor mental health; emotional abuse by a caregiver; and thoughts of or attempted suicide. The study concluded with the need for community organizations such as Girl Scouts to be among the supports to help girls recover.

### Headquarters Location\*

Please provide your organization's headquarters address as it appears on your Sunbiz account. To check your registration with Sunbiz, you may search their database.

4610 Eisenhower Blvd. Tampa FL 33634

### Project Location\*

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

Camp Wai Lani, 500 Wai Lani Rd., Palm Harbor FL 34683

## *Community Connection*

---

PCF understands the value of authentic and diverse representation in philanthropy and in Pinellas County. To this end, we ask demographic and representation questions to gauge the human impact your organization has on the communities you serve.

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

## Community Representation and Connection\*

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

If your staff, board, executive leadership, or long-term volunteers have personal identities or experiences that allow for a meaningful connection with your clients, please feel free to describe this connection below. When possible, please use internal data or specific details to describe how your organization is representative and connected to the communities you serve.

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

Demographic information is requested from our girl and adult participants. Approximately 20% of members did not answer or chose not to share their race. The remainder reported 59% White, 8% Black or African American, 3.4% other races, 2.8% two or more races, and 1.6% Asian. Ethnicity for both girls and adults, shows 26.4% did not answer or chose not to share ethnicity, 11.64% Hispanic or Latino and 61.8% not Hispanic or Latino. Our Board of Directors and staff are representative of our girls and adult participants.

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

## Board Membership\*

Do your board members consider themselves a member of one or more of the following populations?

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

BIPOC

## Executive Level Leadership Team\*

Does your executive leadership team consider themselves a member of one or more of the following populations?

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

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

BIPOC  
LGBTQ+

### CEO/Executive Director\*

Does your CEO/Executive Director consider themselves a member of one or more of the following populations?

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

None of the above

## Financial Overview

---

### BIDS MUST BE DATED JULY 5, 2023 OR LATER.

- The file attached below should contain current, verifiable bids, estimates, or price lists [from your potential vendor(s)]. ***Please ensure there is a date noted on the bid or some annotation as to when when you obtained these estimates/bids.***
- If your project costs LESS than \$75,000, you must upload TWO verifiable bids or estimates for the proposed project.
- If your project is EQUAL TO or MORE THAN \$75,000, you must upload THREE verifiable bids or estimates for your proposed project.
- If you have already selected a contractor for this process and do not have multiple bids to upload, please ensure you answer the narrative questions below thoroughly.

### Bid/Estimate #1\*

PDF files are accepted.

Bid 1\_Girl\_Scouts\_Camp\_Wai\_Lani\_2023-7434-combined.pdf

### Bid/Estimate #2

PDF files are accepted.

Bid 5\_Proposal-1861-448734.pdf

### Bid/Estimate #3

PDF files are accepted.

Bid 3\_Alliance.pdf

## Selected Contractor\*

**If you have not yet selected a contractor and have uploaded multiple bids above, please write N/A below or you will not be able to submit your application.**

If your organization has already selected a contractor for this proposed capital project, please describe the process through which this contractor was chosen, and be sure to answer:

1. Was there a competitive bid process? That is, were multiple bids collected in order to evaluate multiple contractors? Describe this process (names of contractors, number of bids collected, prices, and why the contractor was chosen).
2. What personnel members at your organization selected the contractor?
3. Has a contract been executed with this contractor? **If yes, upload the contract here. If no, please describe the status of contract.**

***If a contractor has already been selected AND a competitive bidding process was not used, the project will lose points.***

Bids 2 Quality and 4 CDG.pdf

There was only space to upload three bids above, but we have five across the 3 tasks of this project. The additional two bids are attached below (bids 2 & 4). A summary of all bid documents is shown below

Task 1&2-Bid #1-Contractor: DMI \$63,000

Task 1&2-Bid #2-Contractor: Quality Parking Lot Maintenance \$63,960

Task 3-Bid #3-Alliance Construction of Florida\* (9 cabins at \$21,562.50 per cabin) \$194,063

Task 3-Bid #4-CDG\* (9 cabins at \$12,910.98 per cabin) \$116,199

Task 3-Bid #5-Home Res-Q \$230,730

Tasks 1 and 2: Upper and Lower Parking Lot Repaving

1. A competitive bid process was followed and 2 bids were solicited since the work was estimated to be less than \$75,000. DMI Paving and Sealing and Quality Parking Lot Maintenance but submitted estimates for the upper and lower parking lot re-paving. At this time, a contractor has not been selected, but DMI Paving and Sealing is preferred because they have previously worked on the property, provide high quality work, and have large crews with quick response times.
2. The Vice President of Facilities and Camp Ranger met with both parties.
3. A contract has not been executed at this time.

Task 3: Cabin Enhancements

1. A competitive bid process was followed and 3 bids were received from Alliance Construction of Florida, CDG, and Home Res-Q. At this time, a contractor has not been selected, but Home Res-Q is preferred due to their past construction experience on similar projects, their on-staff draftsman/engineer, their familiarity with Pinellas County permitting, and their large work crews.
2. The Vice President of Facilities and Camp Ranger met with both parties.
3. A contract has not been executed at this time.

## Minority/Woman-Owned Business

Is your selected contractor, or the bid you are going to choose if funded, one of the following:

- Small-business enterprise (SBE)
- Disadvantaged business enterprise (DBE)
- Minority and/or woman-owned business (MWBE)

No

## Related Parties\*

Are any of the contractors/vendors that have provided bids/estimates a related party to your organization?

### Examples of Related Parties

- A board member that owns the contracting company that provided a bid
- The relative of a director, officer, or executive team member owns a company that provided an estimate
- The CEO of the applying organization has a financial interest in the construction company providing a bid

If **yes**, identify the vendor and describe the relationship.

If **no**, write "No related parties below."

No related parties.

## Budget Detail\*

Please upload a clear, easily readable budget that breaks out costs for this proposed project. Ensure that it is clear what portion would be paid for through this grant funding and what would be paid for from other sources. **Be sure that the budget includes 10-20% for contingencies and any costs related to performance and payment bonds for construction projects.**

If you are going to request the permitted indirect cost of up to 5%, please be sure this is represented in your budget.

An example budget is available here.

If you have additional notes to add to your budget summary, you may do so in the text box below.

**PDF and Excel files are allowed.**

GSWCF Camp Wai Lani PCF budget.xlsx

## Other Funding Sources\*

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

**If none, please explain why no additional funding sources have been pursued.**

**Please be sure all funding sources below are represented in the "Applicant Match" column in the Budget Summary you have uploaded above.**

Other funding has been pursued for Camp Wai Lani from the Juvenile Welfare Board (JWB) Capital Projects Grants for other projects at Camp Wai Lani, including exterior door replacement. Because the camp is in such a state of deferred maintenance, there is a long list of needed projects at the property. At this time, no other funding has been pursued for the project tasks proposed in this application.

## Changes in Operating Costs\*

Please answer this question based on the descriptions below:

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

It is expected that these projects will decrease operations and maintenance (O&M) costs. The camp road/parking lots and sleeping cabins are suffering from deferred maintenance as a result of lack of available funding. We are currently conducting small repairs as needed for safety and functionality. For example, we recently patched an area of pavement that was affecting the parking lot drainage. Completion of these projects will ensure that the condition of the sleeping cabin, camp road, and parking lots are restored to excellent condition, which will require less maintenance dollars.

## Fund Management Capacity\*

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

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

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

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

## Corrective and Investigative Action/Grant Recall\*

In the past three (3) years, has your organization had any of the following occur:

1. Been under legal investigation by a local, state, or federal institution?
2. Been placed on a corrective action plan by a funder?



3. Had grant funding recalled by a funder?

If yes, please describe the investigation, corrective action plan and/or grant recall, and the current status of such incidents. If no, write "N/A"

In the Spring of 2021, Girl Scouts of West Central Florida and the Children's Board of Hillsborough County decided to end a program delivery model that had been in existence since 2016 to allow GSWCF to focus on a more effective service model that was already in place in the county. This effort helped to streamline the way in which GSWCF served girls in Hillsborough County.

## *Organization Documentation*

---

Please reach out to PCF staff if you have trouble uploading the files below. We are able to assist with file conversion and file compression.

### **Organization Budget\***

Please upload your most recent, board-approved organizational budget for this fiscal year. PDF and Excel documents are accepted.

FY24 Budget.pdf

### **Board of Directors List\***

Please upload a current list of members of your organization's Board of Directors. Excel, Word, and PDF formats are acceptable.

Board Roster 2023-2024.pdf

### **IRS Form 990\***

Please upload a PDF copy of your most recently submitted IRS Form 990.

**If Form 990 from your most recent fiscal year is delayed or you have received an extension, please explain in the text space below. You may also explain if you don't have a Form 990 due to organization type.** You should still upload the most recent publicly available 990.

If you file a Form 990-EZ and do not have anything to attach, please note so below.

2021 Girl Scouts of West Central Florida Inc. Public Disclosure Copy.pdf

## Most Recent Financial Statements

Upload a PDF version of your most recent financial statements. If you have audited financial statements, please upload the most recently conducted audit. If you do not have a recent audit, please explain why.

Girl Scouts of West Central Florida Inc 9-30-22 Audit FS - Secured.pdf

## Insurance

---

### Evidence of Insurance Coverage\*

Grantees of the ARPA Nonprofit Capital Project Fund will be required to maintain appropriate insurance related to your operations and this project. PCF will determine whether this coverage is appropriate.

Please upload evidence of insurance.

**If your organization does not have evidence of insurance coverage, please provide an explanation as to why.**

Girl-Scouts-of-West\_Girl-Scouts-of-\_22-23-EOP-Maste\_10-10-2022\_286763076\_1.pdf

### Insurance Requirement\*

**If you are awarded a contract from the ARPA Nonprofit Capital Project Fund, you will be required to list Pinellas Community Foundation as an additional insured through your general liability insurance or other appropriate coverages for the duration of the contract. If you would like to check with your insurance carrier on how to do this, here is the information about PCF you will need:**

Pinellas Community Foundation  
17755 US Highway 19 N  
Suite 150  
Clearwater, FL 33764  
727-531-0058

**Please check the box below to indicate that you understand and will be able to comply with this requirement if you are awarded a contract.**

**PCF will not ask for a certificate naming us as additional insured until the contracting stage.**

Yes, I understand and will comply with this requirement if awarded a contract.

## Post-Grant Requirements

---

### Reporting Requirements Acknowledgment\*

Grantees will be required to submit a pre-award agreement within two weeks of receiving an award notice. In addition, grantees will be required to submit monthly expenditure reports until their project is completed and

their contract is closed out.

Financial information justifying all expenditures will also need to be provided. This includes but is not limited to:

- Invoices
- Canceled checks
- Credit card statements, along with a record of paying the credit card.

If you have any questions, please contact Rose Cervantes, ARPA Program Officer at [rcervantes@pinellascf.org](mailto:rcervantes@pinellascf.org).

Yes, I agree to submit this grant agreement and impact report within the specified timeframes.

## *Additional Information*

---

### **Additional Upload**

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

Exhibit A Figures 1-3.pdf

### **Anything else to share?**

Is there anything else that you would like Pinellas Community Foundation to know or other information your organization would like to share that isn't addressed elsewhere in this application?

As a result pandemic related membership and revenue losses, decrease in fundraising and product sales revenue, cancellation of in-person program events and closure our properties for more than a year, GSWCF had to defer many of our properties maintenance projects. We propose the following in this request to regain traction with our properties maintenance at Camp Wai Lani in Palm Harbor: paving the main road and upper/lower parking lots, and rehabilitation of the sleeping cabins and bathrooms.

## File Attachment Summary

---

### *Applicant File Uploads*

- Revenues and Other Supports Re COVID Impacts.docx
- Bid 1\_Girl\_Scouts\_Camp\_Wai\_Lani\_2023-7434-combined.pdf
- Bid 5\_Proposal-1861-448734.pdf
- Bid 3\_Alliance.pdf
- Bids 2 Quality and 4 CDG.pdf
- GSWCF Camp Wai Lani PCF budget.xlsx
- FY24 Budget.pdf
- Board Roster 2023-2024.pdf
- 2021 Girl Scouts of West Central Florida Inc. Public Disclosure Copy.pdf
- Girl Scouts of West Central Florida Inc 9-30-22 Audit FS - Secured.pdf
- Girl-Scouts-of-West\_Girl-Scouts-of-\_22-23-EOP-Maste\_10-10-2022\_286763076\_1.pdf
- Exhibit A Figures 1-3.pdf

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

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

The following categories were negatively impacted by the pandemic:

### **Special Events**

Council holds three signature fundraising events throughout the council year

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

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

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

### **Product Sales, net of cost of goods sold**

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

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

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

#### **Girl Scout Store, net of cost of goods sold**

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

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

#### **Event Fees**

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

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

## Rental Income

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

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

## Expenses

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

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

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



## Other Changes in Net Assets

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

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



Date: Wednesday, August 2, 2023

Project # T23-7434

**Submitted To:**  
 Renee  
 Girl Scouts Camp Wai Lani  
 500 Wai Lani Road  
 Palm Harbor, FL 34683  
**Contact Information:**  
 Phone: (386) 624-4842  
 Mobile:  
 rmurch@gswcf.org

**Site Description:** # S145915  
 Girl Scouts Camp Wai Lani  
 500 Wai Lani Road  
 Palm Harbor, FL 34683  
  
 Site Contact:  
 Site Phone:

**Prepared By:**  
 Bill Surowiecki  
**Contact Information:**  
 Mobile: 813-679-4934  
 Office: (305) 836-8678  
 E-mail: bsurowiecki@driveway.net  
**Project Manager:**  
 Mobile:  
 Email:

This is an optional bid that includes the parking lot and roadway before the gate.  
 The striping listed below is for the parking lot near the pool only.

Qty	Proposed Service(s) & Description(s)	Depth
-----	--------------------------------------	-------

60677 Sq. Ft.	<b>Asphalt Overlay w/ Transition Milling</b>	1"
---------------	--	----

1. Lift and stockpile existing concrete car stops as applicable.
2. Mill existing asphalt surfaces adjacent to concrete, catch basins, and tie-in points to achieve a flush transition.
3. Clean entire asphalt surface with power street brooms and/or blowers.
4. Haul millings from site.
5. Apply SS-1h tack coat to prepared areas.
6. Install up to 1" overlay with Type S-III hot mix asphalt.
7. Roll and compact using a 4-6 ton steel drum roller and a rubber tire traffic roller.
8. Inaccessible areas will be mechanically or hand compacted.
9. Shift and repin existing car stops in place.
10. Remove and haul away any remaining debris from site.

**\*\*PAVING TO BE COMPLETED IN (1) MOBILIZATIONS.**  
**\*\*THIS CONTRACTOR CANNOT GUARANTEE AGAINST FUTURE SETTLING AND STANDING WATER.**  
**\*\*THIS CONTRACTOR WILL NOT BE RESPONSIBLE FOR POWER STEERING MARKS AND OTHER SURFACE ABRASIONS CAUSED BY VEHICLES ON THE NEWLY RESURFACED ASPHALT.**  
**\*\*THIS CONTRACTOR WILL NOT BE RESPONSIBLE FOR EXISTING CAR STOPS BROKEN DURING HANDLING. ANY CAR STOPS BROKEN WILL BE REPLACED AT AN EXTRA COST TO THE CUSTOMER.**

[www.driveway.net](http://www.driveway.net)

MIAMI | 1100 NW 73<sup>rd</sup> St. Miami, FL | FORT LAUDERDALE | 1829 NW 29<sup>th</sup> St. A Oakland Park, FL 33311  
 WEST PALM BEACH | 155 E. Blue Heron Blvd Suite 405, FL 33404 | FORT MYERS | 4262 Edison Ave. Fort Myers, FL 33916  
 ORLANDO | 677 Fairvilla Rd. Orlando, FL 32808 | TAMPA | 3710 Corporex Park Dr.  
 Suite 212, Tampa, FL 33619



Project# T23-7434

282 Sq. Ft.

## **New Asphalt Pavement Construction**

1.5"

*Expansion of inside corner of the curve in the road.*

- 1. Excavate native material and compact sub grade in preparation for new construction.*
- 2. Install 6" crushed base course material. Roll and compact with a 3-5 ton roller.*
- 3. Tack new crushed base course material, as needed, using SS-1h primer coat.*
- 4. Install 1.5" average Type S-III hot mix asphalt.*
- 5. Roll and compact with a 3-5 ton roller.*
- 6. Remove and haul away any related debris from site.*

*\*\*BURIED UTILITY AND IRRIGATION PIPES TO BE REMOVED OR RELOCATED BY OTHERS PRIOR TO BEGINNING THIS WORK. THIS CONTRACTOR WILL NOT BE RESPONSIBLE FOR DAMAGE TO UNDERGROUND UTILITIES.*

*\*\*THIS CONTRACTOR CANNOT GUARANTEE AGAINST FUTURE SETTLING AND STANDING WATER.*

*\*\*THIS CONTRACTOR WILL NOT BE RESPONSIBLE FOR POWER STEERING MARKS AND OTHER SURFACE ABRASIONS CAUSED BY VEHICLES ON THE NEWLY RESURFACED ASPHALT.*

## **Parking Lot Striping - Layout**

- 1. Clear away loose dirt and debris.*
- 2. Layout and paint new pavement markings per existing using DOT approved latex traffic paints to include:*

*Stall Lines*

*NOTE: Due to variable surface conditions, this work is not warranted against peeling or flaking on concrete surfaces.*

*\*\*THE DISABLED PARKING STALLS ARE BEING RESTRIPEDED AS THEY PRESENTLY EXIST. THIS CONTRACTOR MAKES NO CLAIM THAT THEY WILL MEET LOCAL, STATE AND FEDERAL REQUIREMENTS FOR DISABLED PARKING.*

---

[www.driveway.net](http://www.driveway.net)

MIAMI | 1100 NW 73<sup>rd</sup> St. Miami, FL | FORT LAUDERDALE | 1829 NW 29<sup>th</sup> St. A Oakland Park, FL 33311  
WEST PALM BEACH | 155 E. Blue Heron Blvd Suite 405, FL 33404 | FORT MYERS | 4262 Edison Ave. Fort Myers, FL 33916  
ORLANDO | 677 Fairvilla Rd. Orlando, FL 32808 | TAMPA | 3710 Corporex Park Dr.  
Suite 212, Tampa, FL 33619



Project# T23-7434

**PAYMENT TERMS** 20% Down, Balance Net Upon Completion

Project Total **\$63,000.00**

**SERVICE TERMS** Final Price Subject to Change based on material costs at time of permit issuance as applicable. Project will be scheduled with client ahead of commencement. It is the responsibility of the customer to ensure all irrigation systems are shut off ahead of scheduled work. DMI will not be responsible for damage to existing irrigation systems in areas of construction or repair. DMI will not be responsible for damage to any underground utilities in areas of construction. Landscape restoration is not included.

**This proposal may be withdrawn at our option if not accepted within 30 days of Aug 2, 2023**

Certified Pavement Professional Bill Surowiecki

---

Accepted Authorized Signature

---

Print Name

---

Signature

---

[www.driveway.net](http://www.driveway.net)

MIAMI | 1100 NW 73<sup>rd</sup> St. Miami, FL | FORT LAUDERDALE | 1829 NW 29<sup>th</sup> St. A Oakland Park, FL 33311  
WEST PALM BEACH | 155 E. Blue Heron Blvd Suite 405, FL 33404 | FORT MYERS | 4262 Edison Ave. Fort Myers, FL 33916  
ORLANDO | 677 Fairvilla Rd. Orlando, FL 32808 | TAMPA | 3710 Corporex Park Dr.  
Suite 212, Tampa, FL 33619



# TERMS, CONDITIONS & GUARANTEE

*Driveway Maintenance Inc.. hereafter referred to as "DMI"*

**TERMS:** Terms are as stated above. If payment is not made in accordance with the above terms, the customer agrees to pay any collection, legal fees and additional costs accrued due to unpaid balances.

Price is based on specifications and estimates as shown on the "Proposal & Agreement" from date of issuance. The cost estimates for this project are based upon current material or supply pricing. Since the market for materials is currently considered volatile, and sudden price increases could occur, DMI reserves the right to increase pricing for the work in the event that DMI directly incurs additional expenses arising out of or related to purchasing, shipping, or otherwise obtaining materials. Pricing is subject to change based on actual costs of materials at time of permit issuance. Pricing adjustments will be agreed upon by customer prior to the commencement of work.

Unless expressly noted within the proposal agreement, DMI makes no claim to the local, state, or federal compliance of any or all ADA elements present within the property boundary.

Additional charges may become necessary if extra materials or extra labor would become necessary to perform or complete this job or if extra services and/or materials are requested in writing by the owner or general contractor by their respective authorized supervisory employees. "DMI" shall not be held liable for damage to surrounding areas of driveway or parking lot due to poor subgrade, moisture, or other unforeseen circumstance. Additional charges will be in accordance with the agreed upon change order which is made part and parcel of these conditions and "Proposal & Agreement". "DMI" reserves the right to refuse additional equipment time, extra materials or extra labor if it would interfere with advanced scheduling with other customers with whom previous commitments had already been extended.

**CONDITIONS:** The above prices, specifications and conditions are satisfactory and are hereby accepted. You are contracted to do the work as specified and the stated payment terms are acceptable. All material is guaranteed to be as specified. All work is to be completed in a workmanlike manner in accordance to standard construction practices. Any deviation from this proposal or extra work will be executed only upon owner or owners agent orders and may become an extra charge over and above this agreement. All agreements are contingent upon delays beyond our control. Property owner to carry all necessary insurance. We do not guarantee against pavement cracking from weather cycles, reflective cracking, power steering marks or gauges in new asphalt pavement/patches, and water ponding or retention due to preexisting grade conditions. We cannot guarantee drainage or against water ponding on new asphalt. "DMI" shall not be liable for damage to adjoining asphalt, concrete flat work, or curbing, damages to underground utilities in the areas of construction, damages to irrigation within or adjacent to repair areas, damages/modifications to newly completed work due to removal of barricades or trespassing on job site during or after construction activities. Customer shall be responsible for costs of permits, procurement of permit by Contractor, and any additional work required by the permit or site inspections resultant of the permit.

**EXCLUSIONS:** The following items are excluded unless otherwise stated in the proposal: Engineering, Record Retrieval, Additional Excavation, Staking, Material Testing, Sod or Landscape Restoration, Irrigation Repairs, Manhole/Catch Basin/Gate Valve Adjustments or Repairs unless specified, Vegetation Removal, SAC/WAC Charges, Dewatering.

**NOTICE OF LIEN:** Any person or company supplying labor or materials for this improvement to your property may file a lien against your property if that person or company is not paid for the contributions.

Customer Initial \_\_\_\_\_ Date \_\_\_\_\_

## Site Info



### Girl Scouts Camp Wai Lani

500 Wai Lani Road  
Palm Harbor, FL 34683

### Asphalt Overlay w/Transition Milling

Total Area – 60,677 Sqft

Mobilizations – 1  
Material – Type SIII  
Depth – 1 inch

Areas with orange markers have alligator cracking, multiple potholes or limited base failure.

### New Construction

Total Area – 282 Sqft

Base Depth – 6 inch  
Asphalt Depth – 1.5 inch

Expand inside corner of roadway by approx. 4ft.

### Striping

Stall Lines (white) - 15





# PROPOSAL

**Prepared for:**

Renee Murch  
500 Wai Lani Rd  
Palm Harbor, FL 34683  
rmurch@gswcf.org  
(727) 271-7488

**September 15, 2023****No. 1861**

Home Res-Q Remodeling & Seamless Gutters  
9529 State Road 52, Hudson, FL 34669  
P: (727) 863-7377 | info@homeresqinc.com  
<https://www.ResQTampaBay.com>

## Wai Lani\_Bathrooms

**Scope of Work****Bathrooms/Cabin**

- Remove (3) Divider Walls & (3) T-Walls
- Remove (6) Divider Walls & (6) Full 26-foot wall
- Furnish & Install 1/2" CDX Plywood over all wall area (32x24x9)
- Remove Damaged subfloor area(s) throughout floor
- Replace 3/4" Plywood as needed
- Furnish & Install LVP w/ Vapor Barrier
- Remove Entry Doors & Frame
- Finish frame to remain as passthrough entry
- (Qty 9) Furnish & Install 3.0/6.8 Solid Core Barn Sliding Door w/ Hardware
- Furnish & Install (Qty 18) Pre-Hung Doors
- Locks for new door w/ Beadboard
- Remove Paneling
- Furnish & Install T-111 Siding; Sealed to Matte Finish/Satin Clear

Deposit and Draw Payment Schedule to be determined upon contract agreement

**Grand Total: \$230,730.00**

***\*\*Materials, fixtures, color choices, etc. must be provided to our office staff prior to commencement for installation of any improvement. Client signature is REQUIRED for all material selections; changes MUST be received in written form w/ signature - email is acceptable format of written form for such request(s).***

***\*\*Owner and/or contractor may order/request additional work or change the agreed-upon Contract by the use of a Change Order; a change may consist of additions, deletions, or modifications to the original contract work (the Contract sum and the Contract time being adjusted accordingly).***

***\*\*\*Material changes after work has commenced follow the same rules as a change order (described above) w/ the standard \$75.00 processing fee. Often times, ordered materials are special order, therefore a restocking fee may apply for such returns; otherwise, the owner is responsible for the purchase of non-returnable material as well as the purchase w/ pick-up and/or delivery of new material. ALL Change Orders will incur a total cost for labor and/or materials plus a \$75.00 processing fee to be paid by the Owner.***

***All Credit Card transactions will incur a 3.5% transaction fee, the transaction fee is based on each individual charge amount, not the total contract amount.***

Payments are due upon receive of invoice. If your payment is NOT received within 5 days of received invoice, a collection fee of 1% of your current balance due will be automatically applied. If you are past due for a draw payment during the construction of your remodel project, Home Res-Q, Inc will have the right to stop work until payment is received.

ACCORDING TO FLORIDA'S CONSTRUCTION LIEN LAW (SECTIONS 713.001-713.37, FLORIDA STATUTES), THOSE WHO WORK ON YOUR PROPERTY OR PROVIDE MATERIALS AND SERVICES AND ARE NOT PAID IN FULL HAVE A RIGHT TO ENFORCE THEIR CLAIM FOR PAYMENT AGAINST YOUR PROPERTY. THIS CLAIM IS KNOWN AS A CONSTRUCTION LIEN. IF YOUR CONTRACTOR OR A SUBCONTRACTOR FAILS TO PAY SUBCONTRACTORS, SUB-SUBCONTRACTORS, OR MATERIAL SUPPLIERS, THOSE PEOPLE WHO ARE OWED MONEY MAY LOOK TO YOUR PROPERTY FOR PAYMENT, EVEN IF YOU HAVE ALREADY PAID YOUR CONTRACTOR IN FULL. IF YOU FAIL TO PAY YOUR CONTRACTOR, YOUR CONTRACTOR MAY ALSO HAVE A LIEN ON YOUR PROPERTY. THIS MEANS IF A LIEN IS FILED YOUR PROPERTY COULD BE SOLD AGAINST YOUR WILL TO PAY FOR LABOR, MATERIALS, OR OTHER SERVICES THAT YOUR CONTRACTOR OR A SUBCONTRACTOR MAY HAVE FAILED TO PAY. TO PROTECT YOURSELF, YOU SHOULD STIPULATE IN THIS CONTRACT THAT BEFORE ANY PAYMENT IS MADE, YOUR CONTRACTOR IS REQUIRED TO PROVIDE YOU WITH A WRITTEN RELEASE OF LIEN FROM ANY PERSON OR COMPANY THAT HAS PROVIDED TO YOU A "NOTICE TO OWNER." FLORIDA'S CONSTRUCTION LIEN LAW IS COMPLEX, AND IT IS RECOMMENDED THAT YOU CONSULT AN ATTORNEY.

***SUBSTANTIAL COMPLETION:*** when space can be used for its intended purpose(s); remaining work or defects are relatively minor and to be completed under a warranty service.

***By signing this contract, you are in agreement with all work to be commenced, material allowance(s), payment schedule, terms, notices, and policies of Home Res-Q, Inc. as outlined in the above terms as well as the work authorization form (separate document).***

X  
\_\_\_\_\_  
Renee Murch

X  
\_\_\_\_\_  
Company Authorized Signature







1924 N 60<sup>th</sup> St, Tampa, FL 33619

Contact: Jo Martinez 813 644 4562

Estimate

**SITE LOCATION:**

***500 Wai Lani Rd***

***Palm Harbor, FL***

***Rmurch@gswcf.org***

**Date:09/15/2023**

*Quality Parking Lot Maintenance INC submits this proposal to furnish equipment, materials, labor, and supervision to complete the following described services.*

**Scope of services provided:**

- *Perform a 1" asphalt overlay measuring a total of 67,000 sf*
- *Stripe as existing in rear of property near pool*
- *Stripe new layout in front lot prior to entering Wai Lani camp*
- *Haul job related debris from job site*

**Asphalt Overlay:** *an area as marked out by contractor using DOT approved asphalt materials as follows:*

- ❖ Mobilize and secure the job site.
- ❖ Clean existing surface free from foreign materials.
- ❖ Power blow and sweep area.
- ❖ We apply an emulsion tack coat to the area being paved (to assure bonding).
- ❖ Pave a thickness of 1" with DOT approved commercial grade asphalt (Type S3).
- ❖ Compaction to be done with rollers & vibratory machines.
- ❖ Haul all related debris from job site.

**Striping:**

- To layout & stripe the lot per existing layout.
- Lines will be laid out using chalk guidelines and restripe per existing lines.
- Industry standard templates will be used to paint ADA parking signs.
- The asphalt surface will be made free of dirt, sand, gravel, oil and other foreign matter.

Striping will be a uniform thickness of about four inches wide and will be straight and uniform. Paint drying time will vary from 15 minutes to 3 hours; however, 24 hours should be given for complete curing.

**Material and Workmanship guaranteed for 1 year.**

**RED AREA: New Asphalt Overlay at 1" 45,000sf with striping @ \$42,980.00**

**YES      NO**

**Blue Area: New Asphalt Overlay at 1" 22,000sf with striping @ 20,980.00**

**YES      NO**

\*\*Pricing based on both phases being done together



**Notes:**

\*CUSTOMER WILL BE RESPONSIBLE FOR TOWING AS A RESULT OF ANY VEHICLES OBSTRUCTING THE JOB SITE.

\*BARRICADES WILL BE PROVIDED TO CLOSE OFF AREAS BEING WORKED ON. QUALITY IS NOT RESPONSIBLE FOR PERSONS ENTERING AREAS CLOSED OFF WITH BARRICADES AND TRACKING TACK OR PAINT, FOR DAMAGE TO PROPERTY OR INJURY TO PERSONS ENTERING THE AREA.

\* \*MATERIAL AND WORKMANSHIP ARE GUARANTEED FOR 12 MONTHS FROM COMPLETION DATE.

\*\*Due to volatile asphalt market above pricing can only be guaranteed for 20 days from proposal date.

**Terms:50% deposit, Balance due upon completion**

Payment will be made as outlined above. All payments later than the due date shall bear interest at 18% annum. In the event that it shall become necessary to employ an attorney to collect any amount due under this contract, the customer will be liable for attorney's fees and cost's in said collection. Any alteration or deviation from the above specifications involving extra cost of material or labor will be an extra charge to the amount listed in this Proposal. Notice to Owner will be filed on all project sites. Contractor is not responsible for scheduling delays due to any unforeseen events. Warranty will not be honored until payment is made in full. Final Releases will not be issued until payment has been made in full. Customer is responsible for the cost of permits, if required, and for insuring that the sprinkler systems on the property are turned off for the duration of this project. Customer assumes all responsibility for the removal of vehicles on areas designated for work. Contractor is not responsible for damage to any irrigation, landscaping, utilities, or damage beyond our control. Material and workmanship guaranteed for 1 year. Square footage is based upon field measurements; any incorrect measurements may be adjusted upon job completion. Quality is not responsible for standing water. Quality DOES NOT guarantee cracks in asphalt overlay projects when overlaying concrete areas. Upon acceptance this proposal is a binding contract. A facsimile copy of this proposal ("Contract") and any signatures hereon shall be considered for all purposes as originals. Because of the volatile changes in the price of petroleum products our final billing may include an itemized surcharge based solely on the petroleum-costs, effected products and services price change made effective after the date of the acceptance of this proposal. Job site areas will be blocked off and contractor is not responsible for persons tracking through sealer or paint in designated work areas. Work to be completed in one-two mobilizations, additional mobs will be at \$800.00 each.

**Quality Parking Lot Maintenance INC**

Date: 09/15/2023

Accepted By: \_\_\_\_\_ Date: \_\_\_\_\_

(Client & Job Name)

WAI LANI CAMP

**CDG**

200 Central Ave  
 Suite 400  
 Saint Petersburg, FL 33701 US  
 +1 8134358782  
 cdgsarasota@gmail.com

**Estimate**

ADDRESS  
 Girl Scouts Camp Wai Lani  
 3725 Desoto Blvd.  
 Palm Harbor, FL 34683

ESTIMATE 1020  
 DATE 09/13/2023  
 EXPIRATION DATE 12/31/2023

DATE	DESCRIPTION	QTY	RATE	AMOUNT
09/15/2023	Update Paneling on 3 Walls with T 1-11 Panels	1	1,675.49	1,675.49T
	Installation of 19 T 1-11 Panels on three walls. Materials included.			
09/15/2023	Install LVP Flooring in Cabin 588 Square Feet	1	5,262.52	5,262.52T
	Sand down floors and install plywood underlayment, LVP in cabin. Material included.			
09/15/2023	Demo of Two Walls	1	0.00	0.00T
09/15/2023	Cut Down Vanity	1	499.00	499.00T
	Cut down and rebuild vanity to make it shorter.			
09/15/2023	Take out two doors and install one new door. Then Painting bathroom.	1	2,619.41	2,619.41T
	If I can save one of the doors, I can take off a credit of \$350 for the door price of new. Materials and labor included.			
09/15/2023	Shower Door Build Out	1	1,089.81	1,089.81T
	Wood and material included.			
09/15/2023	Existing Lighting Changes	1	920.11	920.11T
	Material Included.			

We take a 35% downpayment of \$4519.48 so we can purchase required materials. We do a draw payment halfway through and additional payment owed at the end. Thank you for your business.

SUBTOTAL	12,066.34
TAX	844.64
<b>TOTAL</b>	<b>\$12,910.98</b>

Accepted By

Accepted Date

**GSWCF Camp Wai Lani Infrastructure Enhancements**

Task name	Amount requested
Tasks 1 and 2: Upper and Lower Parking Lot Paving	\$63,000
Task 3: Cabin Rehabilitation	\$230,730
Contingency (15%)	\$44,060
<b>Total requested:</b>	<b>\$337,790</b>

**Girl Scouts of West Central Florida, Inc.**  
**10/01/2023-09/30/2024**

**Operating Revenue**

**2024 Budget**

Grant Revenue	\$ 666,344
Contributions	\$ 998,445
Special Events	\$ 207,000
Program Revenue	\$ 829,326
Other Income	\$ 116,750
<b>Total Operating Revenue</b>	<b>\$ 2,817,865</b>

**Sales Revenue**

Product Sales	\$ 7,569,251
Retail Sales	\$ 276,211
<b>Total Sales Revenue</b>	<b>\$ 7,845,462</b>
<b>Total Revenue</b>	<b>\$ 10,663,327</b>

**Operating Expenses**

Salary and Related	\$ 6,476,490
Financial Assistance	\$ 219,775
Professional Fees	\$ 658,786
Supplies	\$ 906,512
Communication	\$ 250,599
Postage, Shipping & Freight	\$ 64,966
Occupancy	\$ 700,431
Equipment	\$ 143,809
Staff Development	\$ 93,134
Printing & Publications	\$ 288,026
Travel	\$ 183,609
Bank Fees	\$ 144,801
Insurance	\$ 390,242
Depreciation	\$ 425,000
Miscellaneous	\$ 108,238
<b>Total Operating Expenses</b>	<b>\$ 11,054,418</b>
<b>Operating Income / (Loss)</b>	<b>\$ (391,091)</b>
<b>Investment Income / (Loss)</b>	<b>\$ 246,000</b>

**Net Income**

**\$ (145,091)**

**Girl Scouts of West Central Florida, Inc.**  
**Board of Directors**  
**2023 – 2024**

---

<b>Name</b>	<b>County of Residence</b>	<b>Business</b>	<b>Home/Cell/E-Mail</b>	<b>Bus. Ph./Fax</b>
<b>Cami Gibertini</b> President	Hillsborough	Hancock Whitney	(813) 731-1687 <a href="mailto:camigibertini@hancockwhitney.com">camigibertini@hancockwhitney.com</a>	(813) 998-2882
<b>Deirdre Dixon</b> President-Elect	Hillsborough	University of Tampa	(813) 765-8527 <a href="mailto:Deirdre.Dixon84@gmail.com">Deirdre.Dixon84@gmail.com</a>	
<b>Lynn S. Jackson Dorman</b> VP of Governance	Hillsborough	Licensed Mental Health Therapist	(404) 293-0395 <a href="mailto:Lynnd1125@gmail.com">Lynnd1125@gmail.com</a>	(352) 671-7759
<b>Michelene Everett</b> Treasurer	Pinellas	American Express Global Travel	(973) 441-8320 <a href="mailto:Michelene.Everett@gmail.com">Michelene.Everett@gmail.com</a>	
<b>Stephen Ponzillo</b> Secretary	Pasco	Regions Bank	Cell: (813) 449-1156 <a href="mailto:Stephen.Ponzillo@regions.com">Stephen.Ponzillo@regions.com</a>	(813) 226-1201



**Girl Scouts of West Central Florida, Inc.**  
**Board of Directors**  
**2023 – 2024**

<b>Name</b>	<b>County of Residence</b>	<b>Business</b>	<b>Home/Cell/E-Mail</b>	<b>Bus. Ph./Fax</b>
<b>Courtney Bilyeu</b>	Hillsborough	Lukos, LLC	(757) 412-7729 <a href="mailto:moore2cl@gmail.com">moore2cl@gmail.com</a>	
<b>Michelle Bonner</b>	Hillsborough	National Credit Union Foundation	(813) 514-3552 <a href="mailto:Mrs.michellebonner@gmail.com">Mrs.michellebonner@gmail.com</a>	
<b>Kelly Dunne</b>	Hillsborough	Raymond James Financial	(954)789-1690 <a href="mailto:Kellydunne55@gmail.com">Kellydunne55@gmail.com</a>	
<b>Sue Goodman</b>	Pinellas	Self employed/Consulting	(973) 868-2020 <a href="mailto:Sue@suegoodman.us">Sue@suegoodman.us</a>	
<b>Tracy Holt</b>	Hillsborough	Pilot Bank	(716) 818-8289 <a href="mailto:tracyholt1@me.com">tracyholt1@me.com</a>	
<b>Vanessa Jones</b>	Pasco	Ultimate Medical Academy	(240)893-6372 <a href="mailto:vjones@ultimatemedical.edu">vjones@ultimatemedical.edu</a>	
<b>Bonnie K.</b> Girl Board Member	Hillsborough	Student	(813)724-7098 <a href="mailto:Bonnie_rose_22@hotmail.com">Bonnie_rose_22@hotmail.com</a>	

**Girl Scouts of West Central Florida, Inc.**  
**Board of Directors**  
**2023 – 2024**

<b>Name</b>	<b>County of Residence</b>	<b>Business</b>	<b>Home/Cell/E-Mail</b>	<b>Bus. Ph./Fax</b>
<b>Grace Maseda</b>	Hillsborough	Helios Education Foundation	(813) 766-6494 <a href="mailto:GMaseda@helios.org">GMaseda@helios.org</a>	(813) 449-6307
<b>Renee Murch</b>	Pasco	Black & Veatch Corporation	(727) 271-7488 <a href="mailto:MurchRR@bv.com">MurchRR@bv.com</a>	
<b>Ashley Nessler</b>	Hillsborough	Bank of America	(813)639-5234 <a href="mailto:Ashley.nessler@bofa.com">Ashley.nessler@bofa.com</a>	
<b>Marion Rich</b>	Pinellas		(727) 492-6419 Cell <a href="mailto:MarionRich@aol.com">MarionRich@aol.com</a>	
<b>Yvette Segura</b>	Hillsborough	Consulting	(210) 913-6605 <a href="mailto:ysegura902@gmail.com">ysegura902@gmail.com</a>	
<b>Grace S.</b> Girl Board Member	Hillsborough	Student	(813)545-1132 <a href="mailto:Grace.stolz@yahoo.com">Grace.stolz@yahoo.com</a>	
<b>Keith C. Smith</b>	Orange	Gray Robinson Attorneys at Law	(813) 748-4323 <a href="mailto:Keith.Smith@gray-robinson.com">Keith.Smith@gray-robinson.com</a>	Phone: (863) 284-2200 Fax: (863) 688-0310
<b>Vinnie Vaughn</b>	Hillsborough	Carlton Fields	(813) 205-9787 (813) 831-6026 <a href="mailto:LVaughn@carltonfields.com">LVaughn@carltonfields.com</a> <a href="mailto:Gmv3921@gmail.com">Gmv3921@gmail.com</a>	(813) 229-4144 (813) 229-4133

**Caution:** Forms printed from within Adobe Acrobat may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

PUBLIC DISCLOSURE COPY

Public Disclosure Copy

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2021**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public Inspection

**A** For the 2021 calendar year, or tax year beginning **OCT 1, 2021** and ending **SEP 30, 2022**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization Girl Scouts of West Central Florida, Inc Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 4610 Eisenhower Blvd City or town, state or province, country, and ZIP or foreign postal code Tampa, FL 33634 <b>F</b> Name and address of principal officer: <b>Mary Pat King</b> 4610 Eisenhower Blvd., Tampa, FL 33634	<b>D</b> Employer identification number 59-0624454 <b>E</b> Telephone number 813-262-1759 <b>G</b> Gross receipts \$ <b>18,425,918.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>www.gswcf.org</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1961</b> <b>M</b> State of legal domicile: <b>FL</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>Building girls of courage, confidence, and character, who make the world a better place.</b> <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. <b>3</b> Number of voting members of the governing body (Part VI, line 1a) ..... <b>3</b> <b>20</b> <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>4</b> <b>20</b> <b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a) ..... <b>5</b> <b>165</b> <b>6</b> Total number of volunteers (estimate if necessary) ..... <b>6</b> <b>6055</b> <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 ..... <b>7a</b> <b>0.</b> <b>7b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 ..... <b>7b</b> <b>0.</b>																									
<b>Revenue</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th align="right">Prior Year</th> <th align="right">Current Year</th> </tr> </thead> <tbody> <tr> <td><b>8</b> Contributions and grants (Part VIII, line 1h) .....</td> <td align="right">4,002,067.</td> <td align="right">4,079,630.</td> </tr> <tr> <td><b>9</b> Program service revenue (Part VIII, line 2g) .....</td> <td align="right">312,129.</td> <td align="right">572,870.</td> </tr> <tr> <td><b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....</td> <td align="right">3,874,799.</td> <td align="right">281,915.</td> </tr> <tr> <td><b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....</td> <td align="right">4,839,537.</td> <td align="right">5,565,621.</td> </tr> <tr> <td><b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....</td> <td align="right">13,028,532.</td> <td align="right">10,500,036.</td> </tr> </tbody> </table>		Prior Year	Current Year	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	4,002,067.	4,079,630.	<b>9</b> Program service revenue (Part VIII, line 2g) .....	312,129.	572,870.	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	3,874,799.	281,915.	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	4,839,537.	5,565,621.	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	13,028,532.	10,500,036.							
	Prior Year	Current Year																								
<b>8</b> Contributions and grants (Part VIII, line 1h) .....	4,002,067.	4,079,630.																								
<b>9</b> Program service revenue (Part VIII, line 2g) .....	312,129.	572,870.																								
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	3,874,799.	281,915.																								
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	4,839,537.	5,565,621.																								
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	13,028,532.	10,500,036.																								
<b>Expenses</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <tbody> <tr> <td><b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....</td> <td align="right">115,643.</td> <td align="right">0.</td> </tr> <tr> <td><b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....</td> <td align="right">0.</td> <td align="right">0.</td> </tr> <tr> <td><b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....</td> <td align="right">4,827,927.</td> <td align="right">4,936,197.</td> </tr> <tr> <td><b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....</td> <td align="right">0.</td> <td align="right">0.</td> </tr> <tr> <td><b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>415,581.</b></td> <td></td> <td></td> </tr> <tr> <td><b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....</td> <td align="right">2,399,495.</td> <td align="right">3,026,647.</td> </tr> <tr> <td><b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....</td> <td align="right">7,343,065.</td> <td align="right">7,962,844.</td> </tr> <tr> <td><b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....</td> <td align="right">5,685,467.</td> <td align="right">2,537,192.</td> </tr> </tbody> </table>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	115,643.	0.	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....	0.	0.	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	4,827,927.	4,936,197.	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....	0.	0.	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>415,581.</b>			<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	2,399,495.	3,026,647.	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	7,343,065.	7,962,844.	<b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....	5,685,467.	2,537,192.	
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	115,643.	0.																								
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....	0.	0.																								
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	4,827,927.	4,936,197.																								
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....	0.	0.																								
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>415,581.</b>																										
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	2,399,495.	3,026,647.																								
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	7,343,065.	7,962,844.																								
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....	5,685,467.	2,537,192.																								
<b>Net Assets or Fund Balances</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th align="right">Beginning of Current Year</th> <th align="right">End of Year</th> </tr> </thead> <tbody> <tr> <td><b>20</b> Total assets (Part X, line 16) .....</td> <td align="right">20,894,733.</td> <td align="right">20,810,658.</td> </tr> <tr> <td><b>21</b> Total liabilities (Part X, line 26) .....</td> <td align="right">1,654,153.</td> <td align="right">797,941.</td> </tr> <tr> <td><b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....</td> <td align="right">19,240,580.</td> <td align="right">20,012,717.</td> </tr> </tbody> </table>		Beginning of Current Year	End of Year	<b>20</b> Total assets (Part X, line 16) .....	20,894,733.	20,810,658.	<b>21</b> Total liabilities (Part X, line 26) .....	1,654,153.	797,941.	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....	19,240,580.	20,012,717.													
	Beginning of Current Year	End of Year																								
<b>20</b> Total assets (Part X, line 16) .....	20,894,733.	20,810,658.																								
<b>21</b> Total liabilities (Part X, line 26) .....	1,654,153.	797,941.																								
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....	19,240,580.	20,012,717.																								

**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.

<b>Sign Here</b>	Signature of officer <b>Mary Pat King, CEO</b> Type or print name and title	Date			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Mary Brown</b>	Preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	PTIN <b>P01892845</b>
	Firm's name ▶ <b>PDR CPAS + Advisors</b>	Firm's EIN ▶ <b>59-1687531</b>			
	Firm's address ▶ <b>4023 Tampa Road, Suite 2000 Oldsmar, FL 34677</b>	Phone no. <b>727-785-4447</b>			

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 [X]

1 Briefly describe the organization's mission: Building girls of courage, confidence, and character, who make the world a better place.

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 4,540,777. including grants of \$ ) (Revenue \$ 5,659,686.) GSWCF served 10,597 girls in grades K-12 and 6,055 adult members in the Florida counties of Citrus, Hernando, Hillsborough, Marion, Pasco, Pinellas, Polk and Sumter. GSWCF is a girl-led organization that believes in providing hands-on learning experiences in order to develop empowered G.I.R.L.s (Go-getters, Innovators, Risk-takers and Leaders). GSWCF members benefit from their participation in a variety of activities and programs that foster a strong sense of self, positive values, challenge-seeking, healthy relationships and community problem-solving. These opportunities are supported by four program pillars: STEM (science, technology, engineering and math), outdoors (camping, environmental stewardship and adventure), life skills (healthy living, civic engagement, global citizenship and communication

4b (Code: ) (Expenses \$ 490,049. including grants of \$ ) (Revenue \$ 253,001.) Through community troops, GSWCF provides the Girl Scout Leadership Experience to more than 1,385 girls (11% of GSWCF's total girl membership) who experience barriers to the Girl Scout experience. Grant funding enables these girls to participate in traditional Girl Scout activities such as badge work, advocacy, the Girl Scout Cookie Program and a variety of emotional and behavioral skill-building exercises that develop their self-esteem, confidence and critical life skills. These girls are served in troops that are established in easily accessible locations such as community centers, schools and churches, among other sites. Research has shown that members of community troops experience improvements in the areas of confidence, communication, interpersonal relationship skills, improved grades, improved school attendance and

4c (Code: ) (Expenses \$ 1,439,329. including grants of \$ ) (Revenue \$ 602,210.) Outdoor education and environmental stewardship are core values in the development of the Girl Scout leadership experience for girls. Each year, thousands of GSWCF members experience the outdoors at a variety of Girl Scout-owned camp properties. Camping is coordinated with the girls' troops, service units or as a part of a GSWCF activity or summer camp program. Both day and overnight experiences are offered. Research from the Girl Scout Research Institute's Girl Scouts Soar in the Outdoors report (2019) indicates that Girl Scouts gets girls outdoors, exposes them to new and challenging experiences and helps them develop outdoor leadership skills (outdoor competence, outdoor confidence, outdoor interest and environmental stewardship) that will enable them to engage responsibly with nature throughout their lives. Of girls who

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

4e Total program service expenses 6,470,155.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	<b>1</b> X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions .....	<b>2</b> X	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....	<b>3</b>	X
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....	<b>4</b>	X
<b>5</b> 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? <i>If "Yes," complete Schedule C, Part III</i> .....	<b>5</b>	X
<b>6</b> 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? <i>If "Yes," complete Schedule D, Part I</i> .....	<b>6</b>	X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....	<b>7</b>	X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....	<b>8</b>	X
<b>9</b> 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? <i>If "Yes," complete Schedule D, Part IV</i> .....	<b>9</b>	X
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> .....	<b>10</b> X	
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	<b>11a</b> X	
<b>b</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? <i>If "Yes," complete Schedule D, Part VII</i> .....	<b>11b</b>	X
<b>c</b> 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? <i>If "Yes," complete Schedule D, Part VIII</i> .....	<b>11c</b>	X
<b>d</b> 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? <i>If "Yes," complete Schedule D, Part IX</i> .....	<b>11d</b>	X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>11e</b> X	
<b>f</b> 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)? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>11f</b> X	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	<b>12a</b> X	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	<b>12b</b>	X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	<b>13</b>	X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....	<b>14a</b>	X
<b>b</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? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....	<b>14b</b>	X
<b>15</b> 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? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....	<b>15</b>	X
<b>16</b> 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? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....	<b>16</b>	X
<b>17</b> 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? <i>If "Yes," complete Schedule G, Part I.</i> See instructions .....	<b>17</b>	X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....	<b>18</b> X	
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....	<b>19</b>	X
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....	<b>20a</b>	X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....	<b>20b</b>	
<b>21</b> 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? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	<b>21</b>	X

**Part IV Checklist of Required Schedules** (continued)

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

**Note:** All Form 990 filers are required to complete Schedule O

**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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....		
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	X	

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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 17 regarding employee counts, tax filings, and organizational compliance.



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

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	<b>1a</b> 20		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
	<b>1b</b> 20		
<b>2</b>	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?		X
<b>3</b>	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?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?	X	
<b>7a</b>	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?	X	
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	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		X

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?	X	
<b>b</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?	X	
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>b</b>	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>b</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?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **FL**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **Sarah Abels - 813-281-4475**  
**4610 Eisenhower Blvd., Tampa, FL 33634**

**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 the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Mary Pat King CEO	45.00			X			135,157.	0.	19,720.	
(2) Jessica Hong-Tanner CDO	45.00			X			99,109.	0.	10,923.	
(3) Kristen Johnson CAO	45.00			X			90,798.	0.	14,911.	
(4) Sarah Abels CFO	45.00			X			78,403.	0.	19,234.	
(5) James Barringer CMO	45.00			X			65,481.	0.	4,178.	
(6) Kathryn Owen COO	45.00			X			26,471.	0.	1,712.	
(7) Rebecca Brown COO	45.00			X			19,038.	0.	0.	
(8) Laura Webb President	2.00	X		X			0.	0.	0.	
(9) Abby Mackness First Vice President	1.00	X		X			0.	0.	0.	
(10) Cami Gibertini Third Vice President	1.00	X		X			0.	0.	0.	
(11) Kelly Flannery Secretary	1.00	X		X			0.	0.	0.	
(12) Gwin Londrigan Treasurer	1.00	X		X			0.	0.	0.	
(13) Monica McLaughlin Second Vice President	1.00	X		X			0.	0.	0.	
(14) Courtney Bilyeu Director	1.00	X					0.	0.	0.	
(15) Michelle Christie Director	1.00	X					0.	0.	0.	
(16) Deirdre Dixon Director	1.00	X					0.	0.	0.	
(17) Lynn S. Jackson Dorman Director	1.00	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 line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Michelene Everett Director	1.00	X						0.	0.	0.
(19) Dr. Sue Ryan Goodman Director	1.00	X						0.	0.	0.
(20) Tracy Holt Director	1.00	X						0.	0.	0.
(21) Grace Maseda Director	1.00	X						0.	0.	0.
(22) Renee Murch Director	1.00	X						0.	0.	0.
(23) Stephen Ponzillo Director	1.00	X						0.	0.	0.
(24) Marion Rich Director	1.00	X						0.	0.	0.
(25) Minor Member (Name Withheld) Girl Member	1.00	X						0.	0.	0.
(26) Minor Member (Name Withheld) Girl Member	1.00	X						0.	0.	0.
<b>1b Subtotal</b>								514,457.	0.	70,678.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								514,457.	0.	70,678.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		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		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		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
NONE		

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**

See Part VII, Section A Continuation sheets



**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)			
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514			
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b> 140,693.							
	<b>b</b> Membership dues	<b>1b</b>							
	<b>c</b> Fundraising events	<b>1c</b> 194,375.							
	<b>d</b> Related organizations	<b>1d</b>							
	<b>e</b> Government grants (contributions)	<b>1e</b> 1,263,455.							
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 2,481,107.							
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b> \$							
	<b>h Total.</b> Add lines 1a-1f						4,079,630.		
<b>Program Service Revenue</b>	<b>2 a</b> Program Event Fees	<b>Business Code</b> 900099	572,870.	572,870.					
	<b>b</b>								
	<b>c</b>								
	<b>d</b>								
	<b>e</b>								
	<b>f</b> All other program service revenue								
	<b>g Total.</b> Add lines 2a-2f		572,870.						
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		189,203.			189,203.			
	<b>4</b> Income from investment of tax-exempt bond proceeds								
	<b>5</b> Royalties								
	<b>6 a</b> Gross rents	<b>6a</b>	(i) Real 26,415.						
		<b>b</b> Less: rental expenses	<b>6b</b>					0.	
		<b>c</b> Rental income or (loss)	<b>6c</b>					26,415.	
	<b>d</b> Net rental income or (loss)			26,415.			26,415.		
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities 3,806,899.						
		<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>					3,711,419.	2,768.
		<b>c</b> Gain or (loss)	<b>7c</b>					95,480.	-2,768.
	<b>d</b> Net gain or (loss)			92,712.			92,712.		
	<b>8 a</b> Gross income from fundraising events (not including \$ 194,375. of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>							
		<b>b</b> Less: direct expenses	<b>8b</b>					35,322.	117,359.
<b>c</b> Net income or (loss) from fundraising events								-82,037.	
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>								
	<b>b</b> Less: direct expenses	<b>9b</b>							
	<b>c</b> Net income or (loss) from gaming activities								
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>								
	<b>b</b> Less: cost of goods sold	<b>10b</b>					9,599,683.	4,094,336.	
	<b>c</b> Net income or (loss) from sales of inventory							5,505,347.	5,505,347.
<b>Miscellaneous Revenue</b>	<b>11 a</b>	<b>Business Code</b>							
	<b>b</b>								
	<b>c</b>								
	<b>d</b> All other revenue		900099	115,896.	115,896.				
	<b>e Total.</b> Add lines 11a-11d			115,896.					
<b>12 Total revenue.</b> See instructions			10,500,036.	6,194,113.	0.	226,293.			

**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				
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	514,458.	416,723.	60,277.	37,458.
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	3,109,696.	2,518,924.	364,352.	226,420.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	1,034,688.	848,718.	120,863.	65,107.
10 Payroll taxes	277,355.	224,937.	31,317.	21,101.
11 Fees for services (nonemployees):				
a Management				
b Legal	2,423.	1,678.	600.	145.
c Accounting	28,250.	19,568.	6,990.	1,692.
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 Sch O.)	252,915.	175,184.	62,584.	15,147.
12 Advertising and promotion	72,484.	67,823.	1,919.	2,742.
13 Office expenses	355,781.	290,023.	33,976.	31,782.
14 Information technology				
15 Royalties				
16 Occupancy	579,481.	502,703.	76,778.	
17 Travel	109,571.	100,023.	8,241.	1,307.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	414,314.	227,465.	186,849.	
23 Insurance	279,247.	181,804.	97,443.	
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 <b>Supplies</b>	618,301.	606,013.	5,012.	7,276.
b <b>Special Assistance</b>	130,548.	130,548.		
c <b>Equipment</b>	80,578.	73,445.	4,399.	2,734.
d <b>Miscellaneous</b>	71,711.	67,168.	2,508.	2,035.
e All other expenses	31,043.	17,408.	13,000.	635.
25 <b>Total functional expenses.</b> Add lines 1 through 24e	7,962,844.	6,470,155.	1,077,108.	415,581.
26 <b>Joint costs.</b> 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)		(B)
		Beginning of year		End of year
Assets	<b>1</b> Cash - non-interest-bearing .....	1,597,686.	<b>1</b>	3,308,323.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....	27,222.	<b>3</b>	64,948.
	<b>4</b> Accounts receivable, net .....	2,049,140.	<b>4</b>	691,873.
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....	189,199.	<b>8</b>	276,006.
	<b>9</b> Prepaid expenses and deferred charges .....	184,180.	<b>9</b>	139,566.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 14,992,084.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 7,800,033.	<b>10c</b>	7,192,051.
	<b>11</b> Investments - publicly traded securities .....	9,865,589.	<b>11</b>	9,137,891.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	20,894,733.	<b>16</b>	20,810,658.	
Liabilities	<b>17</b> Accounts payable and accrued expenses .....	692,776.	<b>17</b>	672,527.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	59,551.	<b>19</b>	84,338.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	862,997.	<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....	38,829.	<b>25</b>	41,076.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	1,654,153.	<b>26</b>	797,941.
Net Assets or Fund Balances	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	17,867,011.	<b>27</b>	19,641,038.
	<b>28</b> Net assets with donor restrictions .....	1,373,569.	<b>28</b>	371,679.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> <b>Total net assets or fund balances</b> .....	19,240,580.	<b>32</b>	20,012,717.
<b>33</b> <b>Total liabilities and net assets/fund balances</b> .....	20,894,733.	<b>33</b>	20,810,658.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	10,500,036.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	7,962,844.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	2,537,192.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	19,240,580.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-1,913,990.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	148,935.
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	20,012,717.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		





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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	1,808,826.	1,699,930.	1,603,141.	4,002,067.	3,226,440.	12,340,404.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	1,808,826.	1,699,930.	1,603,141.	4,002,067.	3,226,440.	12,340,404.
<b>5</b> 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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						12,340,404.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4 .....	1,808,826.	1,699,930.	1,603,141.	4,002,067.	3,226,440.	12,340,404.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	182,396.	189,963.	86,949.	97,571.	189,203.	746,082.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						13,086,486.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	

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

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)).....	<b>14</b>	94.30 %
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 .....	<b>15</b>	93.30 %

**16a 33 1/3% support test - 2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**b 33 1/3% support test - 2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**17a 10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

**b 10% -facts-and-circumstances test - 2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

**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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (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**

<b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

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

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

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

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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 <b>Part VI</b> 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.		
<b>1</b>		
<b>2</b> 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 <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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 <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>1</b>		
<b>2</b> 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 <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>2</b>		
<b>3</b> 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 <b>Part VI</b> the role the organization's supported organizations played in this regard.		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.			
<b>a</b> 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 <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		Yes	No
<b>2a</b>			
<b>b</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 <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>2b</b>			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> 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 <b>Part VI</b> .			
<b>3a</b>			
<b>b</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 <b>Part VI</b> the role played by the organization in this regard.			
<b>3b</b>			

**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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	<b>5</b>
<b>6</b>	Other distributions (describe in Part VI). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2021 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

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





**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990 or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Name of the organization

Girl Scouts of West Central Florida, Inc

Employer identification number

59-0624454

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization  <b>Girl Scouts of West Central Florida, Inc</b>	Employer identification number  <b>59-0624454</b>
---	---

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ <u>293,327.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>128,443.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ <u>2,000,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>Girl Scouts of West Central Florida, Inc</b>	Employer identification number  <b>59-0624454</b>
---	---

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Public Disclosure Copy

Name of organization  <b>Girl Scouts of West Central Florida, Inc</b>	Employer identification number  <b>59-0624454</b>
---	---

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: Girl Scouts of West Central Florida, Inc; Employer identification number: 59-0624454

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Form with multiple questions (1-9) regarding conservation easements, including purpose, monitoring, and expenses. Includes a table for 'Held at the End of the Tax Year' with rows 2a-2d.

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.

Form with questions 1a-1b and 2a-2b regarding reporting of art and historical treasures, including revenue and asset amounts.

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	287,457.	235,404.	223,531.	220,331.	208,964.
b Contributions					
c Net investment earnings, gains, and losses	-46,872.	53,171.	12,959.	3,996.	12,451.
d Grants or scholarships	1,208.	1,118.	1,086.	796.	1,084.
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	239,377.	287,457.	235,404.	223,531.	220,331.

- 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  94.0000 %
  - c Term endowment  6.0000 %
- 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   | X   |    |
| (ii) Related organizations  |     | X  |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 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		1,295,602.		1,295,602.
b Buildings		10,717,747.	5,591,585.	5,126,162.
c Leasehold improvements		807,930.	468,408.	339,523.
d Equipment		2,132,828.	1,713,078.	419,749.
e Other		37,977.	26,962.	11,015.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				7,192,051.

**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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>Custodial Funds</b>	<b>41,076.</b>
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	<b>41,076.</b>

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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	10,457,601.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	10,457,601.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	-50,278.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	92,712.
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	42,434.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	10,500,035.

**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.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	9,834,400.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	1,913,990.
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	-42,434.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	1,871,556.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	7,962,844.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	7,962,844.

**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 X, Line 2:**

The Council accounts for the effect of any uncertain tax positions based on a "more likely than not" threshold to the recognition of the tax positions being sustained based on the technical merits of the position under scrutiny by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a "cumulative probability assessment" that aggregates the estimated tax liability for all uncertain tax positions. The Council has identified its tax status as a tax-exempt entity as its only significant tax position; however, the Council has determined that such tax position does not result in an uncertainty requiring recognition. The Council is not currently under examination by



**Part XIII** Supplemental Information *(continued)*

any taxing jurisdiction. The Council's federal returns are generally open for examination for three years following the date filed.

Part XI, Line 4b - Other Adjustments:

Loss on Sale of Asset

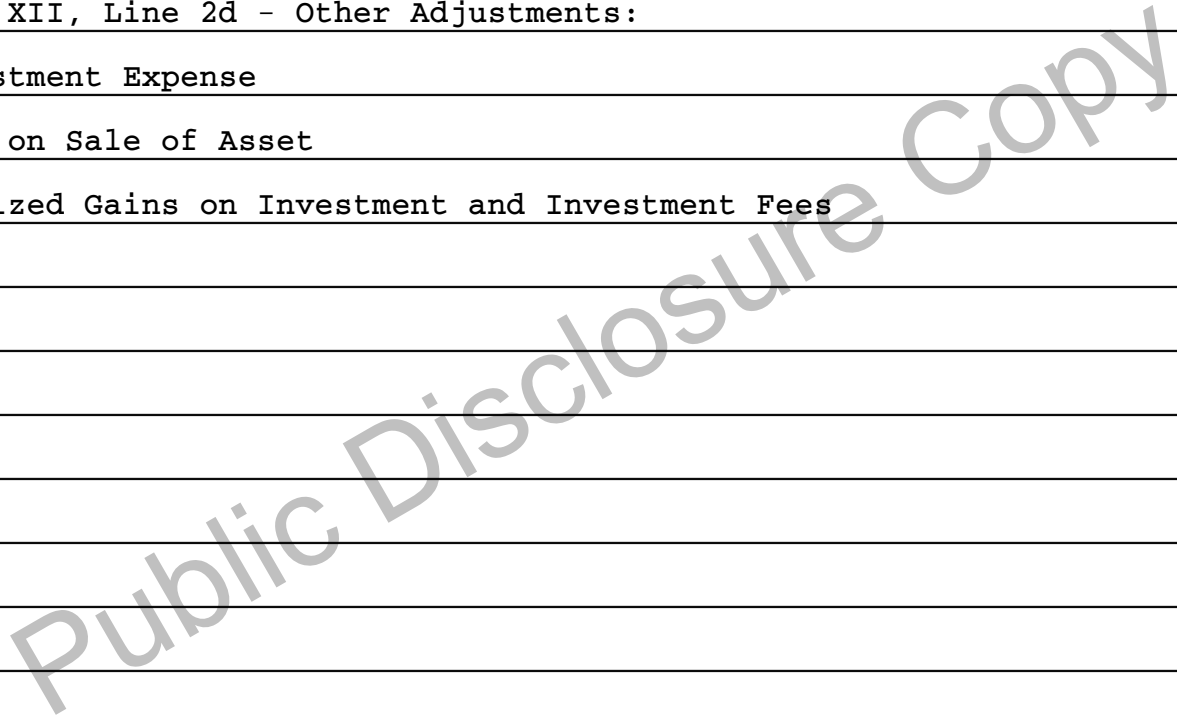
Realized Gains on Investment and Investment Fees

Part XII, Line 2d - Other Adjustments:

Investment Expense

Loss on Sale of Asset

Realized Gains on Investment and Investment Fees





**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	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		WOD (event type)	Dessert First (event type)	1 (total number)		
Revenue	1	Gross receipts	128,191.	75,301.	26,205.	229,697.
	2	Less: Contributions	120,030.	60,875.	13,470.	194,375.
	3	Gross income (line 1 minus line 2)	8,161.	14,426.	12,735.	35,322.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes			5,342.	5,342.
	6	Rent/facility costs	12,500.	4,750.		17,250.
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	67,661.	27,106.		94,767.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				117,359.
11	Net income summary. Subtract line 10 from line 3, column (d)				-82,037.	

**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))
		<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No  
 b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No  
 b If "Yes," explain: \_\_\_\_\_





**SCHEDULE O  
(Form 990)**

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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

Girl Scouts of West Central Florida, Inc

Employer identification number

59-0624454

Form 990, Part III, Line 4a, Program Service Accomplishments:

skills) and entrepreneurship (goal setting, financial literacy and business ethics). In December 2016, the Girl Scout Research Institute surveyed a nationally representative sample of girls to assess specific ways girls benefitted from participating in Girl Scouts. The Girl Scout Impact Study (2017) provided compelling evidence that Girl Scouts demonstrate more well-rounded lifestyles and a stronger propensity for success than non-Girl Scouts. Girl Scouts were more likely to: exhibit strong leadership outcomes; earn "excellent" grades; expect to graduate college; aspire to STEM, business, and law careers and feel hopeful about their future.

Form 990, Part III, Line 4b, Program Service Accomplishments:

decreases in school disciplinary action. The Girl Scout Impact Study (2017) showed that Girl Scouts are more likely than non-Girl Scouts to have adults in their lives who help them pursue their goals and think about their future.

Form 990, Part III, Line 4c, Program Service Accomplishments:

started the study with room to grow (i.e., their outcome score was less than 4.0), 70 percent increased their confidence, interest and environmental stewardship, and 80 percent increased their competence.

Form 990, Part VI, Section A, line 6:

Membership consists of girls, 14 years of age or over who have registered with the organization as members of the Girl Scout Movement, and adults.

Name of the organization

Girl Scouts of West Central Florida, Inc

Employer identification number

59-0624454

Form 990, Part VI, Section A, line 7a:

Voting Members consist of:

A. elected service unit delegates and service unit alternate delegates (who are assigned to serve as voting members in the absence of service unit delegates);

B. elected area association delegates and area association alternate delegates (who are assigned to serve as voting members in the absence of area association delegates);

C. the chair of each area association;

D. officers and members of the board of directors; and

E. members of the council board development committee who are not otherwise members of the board of directors.

Voting members for the purposes of the approval of by-laws consist of A, B, C, and D referred to above.

Form 990, Part VI, Section B, line 11b:

The Form 990 is reviewed and approved by finance committee and board prior to filing. Posted on website for members/public.

Form 990, Part VI, Section B, Line 12c:

The conflict of interest policy is sent out annually to all board members. Board members are required to sign the policy and a copy is kept on file. The policy is posted to the organization's internal website and is also included in the employee manual.

Form 990, Part VI, Section B, Line 15:

Name of the organization Girl Scouts of West Central Florida, Inc	Employer identification number 59-0624454
--	--

CEO salary is set by board of directors and reviewed annually in conjunction with performance review. Officers are based on comparability to other councils, nonprofits, local market, etc.

Form 990, Part VI, Section C, Line 19:

Governing documents, conflict of interest, and financial statements are available upon request.

Public Disclosure Copy



# **Girl Scouts of West Central Florida, Inc.**

## **Financial Statements**

**September 30, 2022 and 2021**



**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**TABLE OF CONTENTS**

---

**INDEPENDENT AUDITOR'S REPORT** ..... 3 - 4

Financial Statements for the Years Ended September 30, 2022 and 2021:

    Statements of Financial Position ..... 5

    Statements of Activities ..... 6 - 7

    Statement of Functional Expenses ..... 8

    Statements of Cash Flows ..... 9

    Notes to Financial Statements ..... 10 - 27



Oldsmar / Tampa / St. Petersburg

727-785-4447

813-498-1294

727-784-5491 Fax

[www.pdr-cpa.com](http://www.pdr-cpa.com)

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Girl Scouts of West Central Florida, Inc.  
Tampa, Florida

### Opinion

We have audited the accompanying financial statements of Girl Scouts of West Central Florida, Inc. (the Council), which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of activities and of cash flows for the years then ended, the statement of functional expenses for the year ended September 30, 2022, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Girl Scouts of West Central Florida, Inc. as of September 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended, in conformity 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

CONTINUED

## INDEPENDENT AUDITOR'S REPORT - CONTINUED

### Auditor's Responsibilities for the Audit of the Financial Statements

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

### Report on Summarized Comparative Information

We have previously audited the Council's 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 15, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

*PDR CPAs + Advisors*

Oldsmar, Florida  
January 31, 2023

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2022 AND 2021**

	<b>2022</b>	<b>2021</b>
<b><u>ASSETS</u></b>		
<b>Current assets</b>		
Cash and cash equivalents	\$ 3,308,322	\$ 1,597,685
Receivables	169,876	82,701
Escrow receivable	-	1,000,000
Employee Retention Credit receivable	586,945	993,661
Inventory	276,006	189,199
Prepaid expenses and other assets	139,566	184,180
<b>Total current assets</b>	4,480,715	4,047,426
<b>Property and Equipment, Net</b>	7,192,051	7,130,653
<b>Other Assets</b>		
Beneficial interest in assets held by others	91,088	107,720
Investments	9,046,803	9,757,869
<b>Total Assets</b>	<b>\$ 20,810,657</b>	<b>\$ 21,043,668</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>Current liabilities</b>		
Accounts payable	\$ 222,397	\$ 187,271
Accrued expenses	450,129	505,504
Custodial funds	41,076	38,829
Deferred revenue	84,338	59,551
Current portion of notes payable	-	9,807
<b>Total current liabilities</b>	797,940	800,962
Paycheck Protection Program note payable	-	853,190
<b>Total liabilities</b>	797,940	1,654,152
<b>Net assets, as restated for 2021</b>		
Without donor restrictions:		
Operating	9,148,710	7,914,609
Property and equipment	7,192,051	7,130,653
Board designated for preservation of properties	3,300,277	2,970,685
	19,641,038	18,015,947
With donor restrictions	371,679	1,373,569
<b>Total net assets</b>	20,012,717	19,389,516
<b>Total Liabilities and Net Assets</b>	<b>\$ 20,810,657</b>	<b>\$ 21,043,668</b>

**See accompanying notes to financial statements**

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED SEPTEMBER 30, 2022**  
**(WITH COMPARATIVE TOTALS FOR 2021)**

	Without Donor Restrictions	With Donor Restrictions	Total	
			2022	2021
<b>Revenues and Other Support</b>				
<b>Public support:</b>				
Contributions	\$ 2,420,380	\$ 60,727	\$ 2,481,107	\$ 493,817
United Way	140,693	-	140,693	109,249
Government contracts/grants	410,265	-	410,265	527,594
Special events, net of direct costs of \$117,359	112,337	-	112,337	89,677
<b>Program:</b>				
Product sales, net of cost of goods sold of \$3,791,213	5,233,628	-	5,233,628	4,493,432
Girl Scout store, net of cost of goods sold of \$303,123	271,719	-	271,719	197,199
Event fees	572,870	-	572,870	312,129
<b>Other revenue:</b>				
Rental income	26,415	-	26,415	(2,396)
Interest and dividend income	235,311	4,170	239,481	134,088
Other	115,896	-	115,896	119,054
Net assets released from restrictions	1,015,745	(1,015,745)	-	-
<b>Total revenues and other support</b>	<u>10,555,259</u>	<u>(950,848)</u>	<u>9,604,411</u>	<u>6,473,843</u>
<b>Expenses</b>				
Program services	6,470,155	-	6,470,155	5,804,799
Management and general	1,077,108	-	1,077,108	1,016,900
Fundraising	415,581	-	415,581	521,366
<b>Total expenses</b>	<u>7,962,844</u>	<u>-</u>	<u>7,962,844</u>	<u>7,343,065</u>
<b>Change in Net Assets From Operations</b>	2,592,415	(950,848)	1,641,567	(869,222)
<b>Other Changes in Net Assets</b>				
Realized and unrealized (losses) gains on investments, net	(1,817,746)	(51,042)	(1,868,788)	718,621
Income from forgiveness of debt	853,190	-	853,190	870,000
Contribution for capital improvements	-	-	-	1,000,000
Employee Retention Credit, net	-	-	-	943,978
(Loss) gain on sale of assets	(2,768)	-	(2,768)	3,569,020
	<u>(967,324)</u>	<u>(51,042)</u>	<u>(1,018,366)</u>	<u>7,101,619</u>
<b>Change in Net Assets</b>	1,625,091	(1,001,890)	623,201	6,232,397
<b>Net Assets at Beginning of Year, as Restated</b>	<u>18,015,947</u>	<u>1,373,569</u>	<u>19,389,516</u>	<u>13,157,119</u>
<b>Net Assets at End of Year</b>	<u>\$19,641,038</u>	<u>\$ 371,679</u>	<u>\$20,012,717</u>	<u>\$19,389,516</u>

See accompanying notes to financial statements

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED SEPTEMBER 30, 2021**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Revenues and Other Support</b>			
<b>Public support:</b>			
Contributions	\$ 460,705	\$ 33,112	\$ 493,817
United Way	109,249	-	109,249
Government contracts/grants	527,594	-	527,594
Special events, net of direct costs of \$12,221	89,677	-	89,677
<b>Program:</b>			
Product sales, net of cost of goods sold of \$3,184,000	4,493,432	-	4,493,432
Girl Scout store, net of cost of goods sold of \$214,293	197,199	-	197,199
Event fees	312,129	-	312,129
<b>Other revenue:</b>			
Rental income	(2,396)	-	(2,396)
Interest and dividend income	131,138	2,950	134,088
Other	119,054	-	119,054
Net assets released from restrictions	28,698	(28,698)	-
<b>Total revenues and other support</b>	<u>6,466,479</u>	<u>7,364</u>	<u>6,473,843</u>
<b>Expenses</b>			
Program services	5,804,799	-	5,804,799
Management and general	1,016,900	-	1,016,900
Fundraising	521,366	-	521,366
<b>Total expenses</b>	<u>7,343,065</u>	<u>-</u>	<u>7,343,065</u>
<b>Change in Net Assets From Operations</b>	(876,586)	7,364	(869,222)
<b>Other Changes in Net Assets</b>			
Realized and unrealized gains on investments, net	668,400	50,221	718,621
Income from forgiveness of debt	870,000	-	870,000
Contribution for capital improvements	-	1,000,000	1,000,000
Employee Retention Credit, net	943,978	-	943,978
Gain on sale of assets	3,569,020	-	3,569,020
	<u>6,051,398</u>	<u>1,050,221</u>	<u>7,101,619</u>
<b>Change in Net Assets</b>	5,174,812	1,057,585	6,232,397
<b>Net Assets at Beginning of Year, as Restated</b>	<u>12,841,135</u>	<u>315,984</u>	<u>13,157,119</u>
<b>Net Assets at End of Year, as Restated</b>	<u>\$18,015,947</u>	<u>\$ 1,373,569</u>	<u>\$19,389,516</u>

See accompanying notes to financial statements

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED SEPTEMBER 30, 2022**  
**(WITH COMPARATIVE TOTALS FOR 2021)**

	Program	Management	Fundraising	Total	
	Services	and General		2022	2021
<b>Labor expenses</b>					
Salaries	\$ 2,935,647	\$ 424,629	\$ 263,878	\$ 3,624,154	\$ 3,495,553
Employee benefits	848,718	120,863	65,107	1,034,688	1,067,455
Payroll taxes	224,937	31,317	21,101	277,355	264,919
<b>Total salaries and related expenses</b>	<u>4,009,302</u>	<u>576,809</u>	<u>350,086</u>	<u>4,936,197</u>	<u>4,827,927</u>
<b>Other expenses</b>					
Supplies	606,013	5,012	7,276	618,301	408,643
Building expense	502,703	76,778	-	579,481	400,974
Professional fees	196,430	70,174	16,984	283,588	203,836
Special assistance	130,548	-	-	130,548	88,317
Insurance	181,804	97,443	-	279,247	273,354
Grant subrecipient	-	-	-	-	115,643
Travel	100,023	8,241	1,307	109,571	54,690
Print and publications	67,823	1,919	2,742	72,484	59,172
Communications	146,310	19,366	19,093	184,769	193,613
Equipment	73,445	4,399	2,734	80,578	89,043
Staff development	22,407	13,000	635	36,042	18,252
Miscellaneous	67,168	2,508	2,035	71,711	58,134
Bank fees	95,043	13,053	6,436	114,532	86,073
Bad debt expense	(4,999)	-	-	(4,999)	14,384
Postage and shipping	48,670	1,557	6,253	56,480	38,950
<b>Total other expenses</b>	<u>2,233,388</u>	<u>313,450</u>	<u>65,495</u>	<u>2,612,333</u>	<u>2,103,078</u>
Total expenses before depreciation	6,242,690	890,259	415,581	7,548,530	6,931,005
Depreciation	227,465	186,849	-	414,314	412,060
<b>Total expenses</b>	<u>\$ 6,470,155</u>	<u>\$ 1,077,108</u>	<u>\$ 415,581</u>	<u>\$ 7,962,844</u>	<u>\$ 7,343,065</u>

See accompanying notes to financial statements



**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

	<b>2022</b>	<b>2021</b>
<b>Cash Flows from Operating Activities:</b>		
Change in net assets	\$ 623,201	\$ 6,232,397
<b>Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:</b>		
Depreciation	414,314	412,060
Bad debt expense	(4,999)	14,384
Income from forgiveness of debt	(853,190)	(870,000)
Gain on sale of property and equipment	2,768	(3,569,020)
Realized and unrealized gains on investments	1,815,018	(737,028)
<b>(Increase) decrease In:</b>		
Receivables	(82,176)	40,094
Escrow receivable	1,000,000	(1,000,000)
Employee Retention Credit receivable	406,716	(993,661)
Prepaid expenses and other assets	44,614	39,152
Inventory	(86,807)	39,068
<b>Increase (decrease) In:</b>		
Accounts payable	35,126	55,437
Accrued expenses	(55,375)	159,214
Custodial funds	2,247	26,568
Deferred revenue	24,787	43,017
<b>Net cash provided by (used in) operating activities</b>	<b>3,286,244</b>	<b>(108,318)</b>
<b>Cash Flows from Investing Activities:</b>		
Proceeds from sale of property and equipment	-	3,676,575
Purchase of property and equipment	(478,480)	(331,527)
Purchase of investments	(4,894,219)	(17,316,519)
Proceeds from sale of investments	3,806,899	13,020,390
<b>Net cash used in investing activities</b>	<b>(1,565,800)</b>	<b>(951,081)</b>
<b>Cash Flows from Financing Activities:</b>		
Proceeds from new note payable	-	853,190
Payments on note payable	(9,807)	(22,922)
<b>Net cash (used in) provided by financing activities</b>	<b>(9,807)</b>	<b>830,268</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>1,710,637</b>	<b>(229,131)</b>
<b>Cash and Cash Equivalents at Beginning of Year</b>	<b>1,597,685</b>	<b>1,826,816</b>
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$ 3,308,322</b>	<b>\$ 1,597,685</b>
<b>Supplemental Cash Flow Information:</b>		
Cash paid during the year for interest	\$ 92	\$ 836

**See accompanying notes to financial statements**

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

---

**NOTE A - NATURE OF ORGANIZATION**

Girl Scouts of West Central Florida, Inc. (the Council) is a nonprofit organization incorporated in Florida on October 1, 2007 for the purpose of administering Girl Scouting in Hillsborough, Polk, Pinellas, Pasco, Citrus, Marion, Sumter, and Hernando counties. The Council administers Girl Scouting throughout its jurisdiction in accordance with the bylaws and policies of the Council and the charter requirements of the Girl Scouts of the United States of America (GSUSA).

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The accompanying financial statements of the Council have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP).

The Council presents information regarding its financial position and activities according to two classes of net assets described as follows:

- Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Council. These net assets may be used at the discretion of the Council’s management and the board of directors.
- Net assets with donor restrictions – Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Council or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

**Use of Estimates**

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Significant estimates include allocation of functional expenses, asset lives, and fair value measurement of investments.

**Measure of Operations**

The statements of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Council’s ongoing services. Nonoperating activities, if any, are limited to other activities considered to be of a more unusual or nonrecurring nature.

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

---

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**Fair Value Measurement**

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on a measurement date. An entity is required to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. There are three levels of inputs that may be used to measure fair value:

Level 1: Quoted market prices in active markets for identical assets or liabilities.

Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market data.

Level 3: Unobservable inputs that are not corroborated by market data.

The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, the financial instrument's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement.

**Cash and Cash Equivalents Accounts**

For purposes of the statements of cash flows, the Council considers all operating bank accounts consisting of highly liquid investments with an original maturity of three months or less as cash. Cash and cash equivalents held in the investment accounts are not considered cash for the purposes of the statements of cash flows.

Financial instruments which potentially subject the Council to concentrations of credit risk consist principally of cash held in financial institutions in excess of federally insured limits. From time to time throughout the years ended September 30, 2022 and 2021, the Council's cash balance may have exceeded the federally insured limit. However, the Council has not experienced and does not expect to incur any losses in such accounts.

**Receivables**

Receivables consist mainly of grants receivable that are due from various granting agencies as well as amounts due from various troops for cookie sales. Receivables are stated at the amount that management expects to collect from outstanding balances. Management monitors the collection of its receivable balances on an ongoing basis. The Council provides for probable uncollectible amounts through a charge to earnings and a credit to the allowance for doubtful accounts when, in management's estimation, it is probable that the receivable is not collectible. The Council has determined that all amounts are collectible; accordingly, no allowance for potentially uncollectible accounts has been recorded at September 30, 2022 and 2021.

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

---

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**Beneficial Interest in Assets Held by Others**

The Organization established accounts with the Community Foundation of Tampa Bay which are included within net assets with donor restrictions. The Organization's interest in the assets held by the Community Foundation of Tampa Bay is recorded at fair value and included in the accompanying statements of financial position. Earnings on these funds are earmarked to be distributed on a periodic basis to the Council and are recorded as revenue without donor restrictions in the accompanying statements of activities. As of September 30, 2022 and 2021, the fair value of these assets was \$91,088 and \$107,720, respectively. Unrealized gains and losses are included in the statements of activities under other changes in net assets.

**Investments**

Investments include marketable debt and equity securities and are stated at fair market value in the statements of financial position. Investment income or loss (including gains or losses on investments, interest, and dividends) is included in the statements of activities as increases or decreases in net assets without donor restrictions unless the income or loss is restricted by donor or law. Investment income that is limited to specific uses by donor restrictions is reported as increases in net assets without donor restrictions if the restrictions are met in the same reporting period as the income is recognized.

**Inventories**

The Council maintains an inventory of Girl Scouting related equipment, uniforms, and badges for sale. The inventory is stated at the lower of cost or net realizable value on an average cost basis.

**Property and Equipment**

Property and equipment expenditures in excess of \$1,500 are capitalized at cost when purchased or, if donated, at estimated fair value. Improvements and betterments that materially prolong the useful lives of assets are capitalized. Depreciation is computed using the straight-line method over the estimated useful lives with a range of three to thirty years.

Donations of 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. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Council reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Council reclassifies net assets with donor restrictions at that time.

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

---

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**Impairment of Long-Lived Assets**

The Council evaluates its long-lived assets (including assets held for sale) for any events or changes in circumstances which indicate that the carrying amount of such assets may not be fully recoverable. The Council evaluates the recoverability of long-lived assets by measuring the carrying amount of such assets against the estimated undiscounted future cash flows associated with them. At the time such evaluation indicates that the future undiscounted cash flows of certain long-lived assets are not sufficient to recover the carrying value of such assets, the assets are adjusted to their fair values.

**Revenue Recognition**

Certain grants received by the Council are considered conditional contributions since the grant agreements require the Council to perform services, incur expenses or meet contract objectives in order to earn the grant funding. Advance payments received under these grants, if any, are deferred until earned. Revenue is earned and recognized in the financial statements when eligible expenses are incurred, services performed or grant objectives met.

Other grants and contributions without conditions are recorded as net assets without donor restrictions or net assets with donor restrictions depending on the existence or nature of any donor restrictions. Contributions are recognized when the donor makes a promise to give to the Council that is, in substance, unconditional. Unconditional promises to give are reported at present value at the date the promise is received to the extent estimated to be collected by the Council. Other conditional promises to give are recognized when the conditions on which they depend are substantially met. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire during the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Revenues from cookie sales, program fees, retail store sales and sponsorships are considered exchange transactions. Revenues from exchange transactions are recognized when control of the goods and services are transferred to the Council's customers or program participants in an amount that reflects the consideration the Council expects to be entitled to in exchange for those goods or services. Payments received in advance of the transaction are recorded as deferred revenue.

Revenues from program fees and sponsorships are recognized at the conclusion of the individual event or activity. Revenues from cookie sales and retail store sales are recognized at the point in time when the customer takes possession of the goods being sold.

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

---

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**Donated Premises, Services, and Materials**

Donated materials are recorded as support at their fair value at the date of donation. Contributions of services are recorded as support at their estimated fair value if the services received create or enhance non-financial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

The value of contributed services meeting the requirements for recognition in the financial statements is recorded as unrestricted support at the date of the donation. There were no significant donated goods and services for the years ended September 30, 2022 and 2021, respectively. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Council, but these services do not meet the criteria for recognition as contributed services under US GAAP.

**Expense Allocation**

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying statements of activities and functional expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Council. These functions are defined as follows:

- Program services - the costs associated with the Council's efforts to achieve the stated mission and goals.
- Management and general - the costs of operating the Council's offices, including gathering, processing, and maintaining financial information.
- Fundraising - the costs associated with soliciting contributions or holding special events for the benefit of the Council.

**Advertising**

Advertising costs are expensed as incurred and were approximately \$50,000 and \$38,000, respectively, for the years ended September 30, 2022 and 2021.

**Income Tax Status**

The Council is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

---

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**Uncertain Tax Positions**

The Council accounts for the effect of any uncertain tax positions based on a “more likely than not” threshold to the recognition of the tax positions being sustained based on the technical merits of the position under scrutiny by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a “cumulative probability assessment” that aggregates the estimated tax liability for all uncertain tax positions. The Council has identified its tax status as a tax-exempt entity as its only significant tax position; however, the Council has determined that such tax position does not result in an uncertainty requiring recognition. The Council is not currently under examination by any taxing jurisdiction. The Council’s federal returns are generally open for examination for three years following the date filed.

**Troops' Accounts and Activities**

The accompanying financial statements do not include financial data for individual Girl Scout troops. Bank accounts held by troops are under the Council's federal identification number but not under the control of the Council. The Council has no signature authority nor does it access troop accounts, in accordance with the Council's established policies and procedures, other than for the purposes of closing dormant or forfeited accounts after an extended period of inactivity, and to process ACH payments to pay for product sales or event reimbursement or financial assistance. Annually, troops are required to report to the Council the balance in their accounts and the sources and uses of funds since the last reporting date.

**Comparative Financial Information**

The accompanying financial statements include certain prior year summarized comparative total amounts. Such information does not include sufficient detail to constitute a presentation in conformity with US GAAP. Accordingly, such information should be read in conjunction with the Council's financial statements for the year ended September 30, 2021, from which the summarized information was derived.

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

---

**NOTE C - AVAILABILITY AND LIQUIDITY**

The following represents the Council's financial assets as of the financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date.

	<b>2022</b>	<b>2021</b>
Financial Assets:		
Cash and cash equivalents	\$ 3,308,322	\$ 1,597,685
Receivables	169,876	82,701
Total financial assets	3,478,198	1,680,386
Less financial assets unavailable for general expenditures within one year due to:		
Donor restricted contributions for program activities	132,303	86,112
Financial assets available to meet cash needs for general expenditures within one year	\$ 3,345,895	\$ 1,594,274

As part of the Council's liquidity management, it invests cash for long-term purposes in a variety of investments as described in **NOTE E**. These investments are available to meet the Council's liquidity requirements as determined by Council management.

**NOTE D - RECEIVABLES**

Grants receivable are included in receivables on the statements of financial position and at September 30, 2022 consist of three grants receivable totaling \$64,948. Grants receivable at September 30, 2021 consist of four grants receivable totaling \$27,222.

**NOTE E - 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, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and those changes could materially affect the amounts reported in the statements of financial position.



**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

**NOTE E - INVESTMENTS - CONTINUED**

Investments consist of the following at September 30:

	<b>2022</b>		<b>2021</b>	
	<u>Cost</u>	<u>Market</u>	<u>Cost</u>	<u>Market</u>
Cash and cash equivalents	\$ 592,420	\$ 592,420	\$ 573,479	\$ 573,479
Bonds	3,490,525	2,981,752	3,013,520	3,021,136
Mutual funds	5,303,417	4,744,233	4,575,278	5,270,378
Equities	692,181	728,398	746,685	892,876
<b>Total</b>	<u>\$10,078,543</u>	<u>\$ 9,046,803</u>	<u>\$8,908,962</u>	<u>\$9,757,869</u>

The following schedule summarizes the investment return for the years ended September 30:

	<u>2022</u>	<u>2021</u>
Interest and dividends	\$ 239,481	\$ 134,088
Unrealized gain/(loss) on investments	(1,913,990)	546,930
Realized gain on investments	95,480	208,208
Net investment fees	(50,278)	(36,517)
	<u>(1,868,788)</u>	<u>718,621</u>
<b>Total</b>	<u>\$ (1,629,307)</u>	<u>\$ 852,709</u>

With regard to its invested assets, the Council has an investment policy with an overall objective of supporting the activities of the Council while providing long-term growth of assets at a level of risk deemed acceptable by the Council's Board of Directors. The Council funds its cash flow needs from investments rather than borrowing, which led to the creation of both short and long-term components of the Council's investment portfolio. The short-term component consists of highly liquid investments, while the long-term component consists primarily of equities. The Council maintains a prudent and diversified portfolio management by a third-party investment firm, subject to oversight by a Finance Committee staffed by volunteer professionals.

**NOTE F - FAIR VALUE MEASUREMENTS**

The following is a description of the valuation methodologies used for investments measured at fair value at September 30, 2022 and 2021:

*Cash and cash equivalents:* The carrying amounts reported in the statements of financial position approximate the fair value due to the short maturities of those investments.

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

**NOTE F - FAIR VALUE MEASUREMENTS - CONTINUED**

*Bonds:* Valued using quoted market prices and/or other observable market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models and other pricing models. These models are primarily industry standard models that consider various assumptions including time value and yield curve as well as other relevant economic measures.

*Mutual funds:* Valued at the closing prices reported on the applicable exchange on which the fund is traded.

*Equities:* Comprised of common stock valued at the closing price reported in the active market in which the individual securities are traded.

*Beneficial interest in assets held by others:* The investments are managed by an unrelated third party and are valued based upon the third-party information without adjustment. The Organization does not develop nor are they provided with the quantitative inputs used to develop the fair market values.

The following is a summary of the levels within the fair value hierarchy for the Council's assets measured at fair value on a recurring basis as of September 30, 2022 and 2021:

<b>Assets by Designated Type</b>	<b>September 30, 2022</b>			
	<b>Fair Value</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
Cash and cash equivalents	\$ 592,420	\$ 592,420	\$ -	\$ -
Bonds	2,981,752	-	2,981,752	-
Mutual funds	4,744,233	4,744,233	-	-
Equities	728,398	728,398	-	-
Beneficial interest in assets held by others	91,088	-	-	91,088
<b>Total fair value</b>	<b>\$ 9,137,891</b>	<b>\$ 6,065,051</b>	<b>\$ 2,981,752</b>	<b>\$ 91,088</b>

<b>Assets by Designated Type</b>	<b>September 30, 2021</b>			
	<b>Fair Value</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
Cash and cash equivalents	\$ 573,479	\$ 573,479	\$ -	\$ -
Bonds	3,021,136	-	3,021,136	-
Mutual funds	5,270,378	5,270,378	-	-
Equities	892,876	892,876	-	-
Beneficial interest in assets held by others	107,720	-	-	107,720
<b>Total fair value</b>	<b>\$ 9,865,589</b>	<b>\$ 6,736,733</b>	<b>\$ 3,021,136</b>	<b>\$ 107,720</b>

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

**NOTE F - FAIR VALUE MEASUREMENTS - CONTINUED**

The following is a reconciliation of the Council's level 3 investments:

	<u>2022</u>	<u>2021</u>
Balance at beginning of the year	\$ 107,720	\$ 86,848
Investment income	1,018	1,710
Net appreciation (realized/unrealized)	(16,442)	20,280
Grant disbursements	<u>(1,208)</u>	<u>(1,118)</u>
	<u>\$ 91,088</u>	<u>\$ 107,720</u>

**NOTE G - PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at September 30:

	<u>2022</u>	<u>2021</u>
Land	\$ 1,295,602	\$ 1,295,602
Buildings and improvements	10,717,746	10,456,229
Furnishings, equipment, and vehicles	2,132,828	1,978,537
Land and leasehold improvements	807,931	807,931
Livestock	<u>37,977</u>	<u>26,775</u>
	14,992,084	14,565,074
Less accumulated depreciation	<u>(7,800,033)</u>	<u>(7,434,421)</u>
<b>Total</b>	<u>\$ 7,192,051</u>	<u>\$ 7,130,653</u>

Depreciation expense was \$414,314 and \$412,060 for the years ended September 30, 2022 and 2021, respectively.

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

---

**NOTE H - NOTE PAYABLE**

The Council had one note payable to a bank which was paid in full during the year ended September 30, 2022. The note required monthly payments of \$1,980 including interest at 3.75% and was secured by a vehicle. The note matured in February 2022.

**NOTE I - ENDOWMENT**

The Council's endowment (the Fund) consists of three individual funds held by the Community Foundation of Tampa Bay (CFTB) and a permanent endowment created through a Council-wide pledge campaign. The endowments held by CFTB were established by the Council for a variety of purposes and are held by a third-party trustee. As such, the Council has no direct influence over the investment policies governing the funds held with CFTB, but has a separate investment policy for the funds managed exclusively by the Council. As required by US GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Council has interpreted the Florida Uniform Prudent Management of Institutional Funds Act (FUPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Council classifies as net assets with donor restrictions of a permanent nature (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

The remaining portion of the donor-restricted endowment funds that are not classified in net assets with donor restrictions of a permanent nature is classified as net assets with donor restrictions of a temporary nature until those amounts are appropriated for expenditure by the Council in accordance with the calculation provided in the donor agreement as calculated by CFTB.

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022 AND 2021**

---

**NOTE I - ENDOWMENT - CONTINUED**

In accordance with FUPMIFA, the Council considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds that are overseen by the Council:

- (1) The duration and preservation of the fund
- (2) The purposes of the Council and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the Council
- (7) The investment policies of the Council

For the years ended September 30, 2022 and 2021, the Council has elected not to add appreciation for cost of living or other spending policies, due to inflation and other economic conditions, to its permanently restricted endowment.

*Summary of endowment assets:*

<u>Net Assets by Designated Type</u>	<b>September 30, 2022</b>		
	<b>Without Donor</b>	<b>With Donor</b>	<b>Total</b>
	<b>Restrictions</b>	<b>Restrictions</b>	
Donor-restricted endowment funds	\$ -	\$ 239,377	\$ 239,377
<b>Total</b>	<b>\$ -</b>	<b>\$ 239,377</b>	<b>\$ 239,377</b>

<u>Net Assets by Designated Type</u>	<b>September 30, 2021</b>		
	<b>Without Donor</b>	<b>With Donor</b>	<b>Total</b>
	<b>Restrictions</b>	<b>Restrictions</b>	
Donor-restricted endowment funds	\$ -	\$ 287,457	\$ 287,457
<b>Total</b>	<b>\$ -</b>	<b>\$ 287,457</b>	<b>\$ 287,457</b>

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022 AND 2021**

---

**NOTE I - ENDOWMENT - CONTINUED**

Changes in endowment net assets for the years ended September 30 include:

<u>September 30, 2022</u>	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ -	\$ 287,457	\$ 287,457
Grant disbursements	-	(1,208)	(1,208)
Investment income	-	4,170	4,170
Realized and unrealized losses on investments	-	(51,042)	(51,042)
<b>Endowment net assets, end of year</b>	<u>\$ -</u>	<u>\$ 239,377</u>	<u>\$ 239,377</u>
<u>September 30, 2021</u>	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ -	\$ 235,404	\$ 235,404
Grant disbursements	-	(1,118)	(1,118)
Investment income	-	4,549	4,549
Realized and unrealized gains on investments	-	48,622	48,622
<b>Endowment net assets, end of year</b>	<u>\$ -</u>	<u>\$ 287,457</u>	<u>\$ 287,457</u>

In regards to the Council's permanently restricted endowment fund, all investment income and appreciation of the endowment is considered permanently restricted and added to the original value of the gift until the endowment reaches a donor directed level in accordance with the donor agreement.

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

---

**NOTE J - RETIREMENT PLANS**

The Council participates in the National Girl Scout Council Retirement Plan (NGSCR), 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.

Net Plan assets grew during the year and are greater than the actuarial present value of accumulated Plan benefits as of January 1, 2022. On April 8, 2014, President Obama signed H.R. 4275 into law, a relief package unanimously passed by Congress that gives NGSCR the flexibility to adopt the Pension Protection Act (PPA) funding requirements immediately or not at all. NGSCR 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 million to \$26 million starting in calendar year 2023 until the Plan is fully funded on a market basis. Aggregate annual contributions made in fiscal years 2021 and 2022 were \$32.7 million and \$32.2 million, respectively. Aggregate contributions to be made in fiscal 2023 are expected to be \$27.55 million.

Net Plan assets available and Plan liabilities are as follows:

	2022	2021
Fair value of Plan assets	\$ 384,901,000	\$ 513,905,000
Accumulated liability of the Plan	\$ 496,300,000	\$ 669,700,000
Plan funded ratio	78%	77%

The risks of participating in multiemployer plans are different from single-employer plans in the following aspects:

- a. Assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers.
- b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.

Contributions made by the Council in fiscal years 2022 and 2021 were \$439,831 and \$440,628, respectively. These contributions were not greater than 5% of total plan contributions during 2022 and 2021.

The Council also maintains a 401(k)-retirement plan, in which the council will make a matching contribution not to exceed 2% of each individual's salary. The amount contributed to the 401(k) plan during 2022 and 2021 was \$26,113 and \$28,163, respectively.

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

---

**NOTE K - RELATED PARTY TRANSACTIONS**

The Council is a chartered member of GSUSA. As part of being a chartered member, the Council collects and passes through membership fees on behalf of GSUSA. The total paid to GSUSA by the Council for membership dues collected on behalf of GSUSA in 2022 and 2021 was \$53,605 and \$39,600, respectively. The Council purchases a majority of its merchandise inventory from GSUSA. In 2022 and 2021, approximately 77% and 71%, respectively, of the Council's merchandise inventory purchases were from GSUSA.

As part of the Council's product sales program, a portion of proceeds from the sale of items is retained by the troops and groups participating in the program. The amount of proceeds retained per troop or group varies and is based on the number of items sold by that particular troop or group. In 2022 and 2021, troops and groups retained approximately \$1,600,000 and \$1,300,000, respectively, in the Council's product sales program.

**NOTE L - CONCENTRATION RISK**

The Council received approximately 51% and 66% of its operating funds from the program-related sale of cookie products during 2022 and 2021, respectively. Due to licensing restrictions imposed by GSUSA, only two national suppliers are authorized to produce Girl Scout cookie products. This limited amount of suppliers may represent a business risk to the Council, and any adverse change in a supplier's ability to provide an adequate amount of goods for resale may have a negative impact on the Council's operations.

**NOTE M - OPERATING LEASES**

The Council leases office equipment under non-cancelable operating leases. Lease expense for the years ended September 30, 2022 and 2021 was approximately \$89,000 and \$65,000, respectively.

Future minimum payments due on the leases are as follows:

<u>Years Ending September 30,</u>	<u>Amount</u>
2023	\$ 40,659
2024	38,280
2025	21,916
2026	16,462
2027	818
	<u>\$ 118,135</u>



**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

---

**NOTE N - NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions consisted of the following as of September 30:

	<u>2022</u>	<u>2021</u>
Temporary restrictions:		
Restricted contributions for programs	\$ 132,302	\$ 86,112
Restricted for capital improvements	<u>-</u>	<u>1,000,000</u>
Total net assets with temporary restrictions	132,302	1,086,112
Permanent restrictions:		
Scholarship fund endowment	13,201	16,654
Endowment	<u>226,176</u>	<u>270,803</u>
Total net assets with permanent restrictions	<u>239,377</u>	<u>287,457</u>
Total net assets with donor restrictions	<u>\$ 371,679</u>	<u>\$ 1,373,569</u>

Net assets of \$1,015,745 and \$28,698 were released from restrictions during the years ended September 30, 2022 and 2021, respectively, by incurring expenses satisfying the restricted purposes or by the occurrence of other events specified by donors.

**NOTE O - SELF-INSURANCE**

The Council is self-insured for certain losses related to unemployment compensation and medical claims losses. The expected ultimate costs for claims incurred are recognized as liabilities in the accompanying statements of financial position and are estimated based principally on an analysis of historical claims data and estimates of claims incurred but not reported. Losses are accrued and charged to operations when it is probable that a loss has been incurred and the amount can be reasonably estimated. The Council maintains third-party stop-loss insurance policies to cover health insurance liability costs in excess of predetermined retained amounts. Costs related to the administration of the plans and related claims are expensed as incurred. At September 30, 2022 and 2021, self-insurance related liabilities of approximately \$153,000 and \$98,000, respectively, were included in accrued liabilities in the accompanying statements of financial position. The Council had approximately \$80,000 and \$85,000 on deposit to cover claims at September 30, 2022 and 2021, respectively, which are included in prepaid expenses in the accompanying statements of financial position.

**NOTE P- CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT**

*Paycheck Protection Program*

In response to the coronavirus (COVID-19) outbreak in 2020, the U.S. Federal Government enacted the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) that, among other economic stimulus measures, established the Paycheck Protection Program (PPP) to provide small business loans.

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

---

**NOTE P- CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT - CONTINUED**

In April 2020, the Council received a PPP loan in the amount of \$870,000. The Council used the proceeds from the loan for qualifying expenses and received forgiveness in September 2021 of \$870,000. Income from forgiveness of the PPP loan is included in the statement of activities for the year ended September 30, 2021.

In April 2021, the Council obtained a second PPP loan in the amount of \$853,190. The Council used the proceeds from the loan for qualifying expenses and received forgiveness in July 2022 of \$853,190. Income from forgiveness of the second PPP loan is included in the statement of activities for the year ended September 30, 2022.

*Employee Retention Credit*

The Council has determined it is eligible for the Employee Retention Credit (ERC) under the Cares Act. The Council has elected to treat amounts claimed under the ERC program as an in-substance government grant and the accounting aligned with conditional contributions. For calendar year 2020, the ERC provides for refundable tax credits against certain employment taxes up to \$5,000 per employee. For calendar year 2021, the credits are up to \$7,000 per employee per quarter. The ERC program terminated September 30, 2021. Credits are claimed by filing amended employer tax returns. At September 30, 2021, the Council had recorded a receivable of \$993,661 and other income of \$943,978, net of related fees of \$49,683. These amounts are included in the accompanying statements of financial position and statements of activities as of and for the year ended September 30, 2021. At September 30, 2022, \$586,945 of the original receivable amount remains to be collected.

**NOTE Q - RISKS AND UNCERTAINTIES**

*Covid-19*

In March 2020, the World Health Organization classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on The Council's financial condition, liquidity, and future results of operations. Management is actively monitoring the situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global response to curb its spread, The Council is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for the year ended September 30, 2023.

*Government Grants*

The Council receives a substantial amount of support from grantor agencies for its programs. If this support were to be reduced or eliminated, it could affect the operation of the supported programs. In addition, the Council is subject to audit examination by grantor agencies. In the event that reimbursed expenditures were disallowed, repayments would be required. Management believes the Council is in compliance with the terms of its grant agreements.

**GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

---

**NOTE Q - RISKS AND UNCERTAINTIES - CONTINUED**

*CARES Act*

As described in **NOTE P**, the Council recognized income from forgiveness of debt of \$1,723,190 and income from the Employee Retention Credit program of \$943,978. Laws and regulations governing CARES Act programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future governmental review and interpretation. The Council believes it is in compliance with all applicable laws and regulations governing CARES Act programs in which it has participated.

**NOTE R - ESCROW RECEIVABLE**

During the year ended September 30, 2021, the Council sold a parcel of land adjacent to Camp Dorothy Thomas. The land had been held for sale for several years. The selling price of the land was \$3,715,000 and the Council realized a gain on the sale of approximately \$3,569,000. In addition to the sales price, the buyer agreed to fund a \$1,000,000 escrow account subject to an escrow agreement. Under the terms of the escrow agreement, the Council can draw from the escrow account to make improvements to Camp Dorothy Thomas. If the entire \$1,000,000 is not used by the Council for such improvements to Camp Dorothy Thomas within one year of the closing date of the sale, March 19, 2021, then the remaining funds in the escrow account will revert to the Council's general funds. At September 30, 2021, the Council had recognized a receivable from the escrow account of \$1,000,000 which is included in the accompanying statements of financial position. The \$1,000,000 receivable from the escrow account was collected by the Council during the fiscal year ended September 30, 2022.

**NOTE S - CORRECTION OF AN ERROR**

During the fiscal year ended September 30, 2022, management determined there was an error in the previously issued financial statements. The error overstated accumulated depreciation and understated net assets without donor restrictions by \$148,936 at September 30, 2021 and 2020. Since this error occurred prior to the year ended September 30, 2021, correcting the error had no impact on the change in net assets for the year ended September 30, 2021.

**NOTE T - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through January 31, 2023, the financial statements were available to be issued. Management is not aware of any subsequent events which would require recognition or disclosures in the financial statements.



# EVIDENCE OF PROPERTY INSURANCE

DATE (MM/DD/YYYY)

10/10/2022

THIS EVIDENCE OF PROPERTY INSURANCE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE ADDITIONAL INTEREST NAMED BELOW. THIS EVIDENCE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS EVIDENCE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE ADDITIONAL INTEREST.

AGENCY Wallace Welch & Willingham, Inc. 300 1st Ave. So., 5th Floor	PHONE (A/C. No. Ext): 727-522-7777	COMPANY National Casualty Company	
FAX (A/C. No): 727-521-2902	E-MAIL ADDRESS: certificates@w3ins.com		
CODE:	SUB CODE:		
AGENCY CUSTOMER ID #:		LOAN NUMBER	POLICY NUMBER KKO0000026997700
INSURED Girl Scouts of West Central Florida, Inc. 4610 Eisenhower Blvd Tampa, FL 33634		EFFECTIVE DATE 10/01/2022	EXPIRATION DATE 10/01/2023
		<input type="checkbox"/> CONTINUED UNTIL TERMINATED IF CHECKED	
THIS REPLACES PRIOR EVIDENCE DATED:			

## PROPERTY INFORMATION

LOCATION/DESCRIPTION Location 1: 9583 County Route 223, Wildwood FL 34785 Location 2: 500 Wait Lani Road, Palm Harbor, FL 34683 Location 3: 16119 Boyette Road, Riverview, FL 33569 Location 4: 11004 Hudson Ave, Hudson, FL 34669 Location 5: 4610 Eisenhower Blvd, Tampa, FL 33634
See Attached Schedule of Locations/Breakdown of coverage
THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS EVIDENCE OF PROPERTY INSURANCE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

## COVERAGE INFORMATION

PERILS INSURED	BASIC	BROAD	X	SPECIAL
----------------	-------	-------	---	---------

COVERAGE / PERILS / FORMS	AMOUNT OF INSURANCE	DEDUCTIBLE
Location 1: Blanket limit		
Buildings - Special Form	4,996,455	25,000*
Business Personal Property - Special form	206,321	25,000*
Location 2: Blanket Limit		
Buildings - Special Form	4,460,451	25,000*
Business Personal Property - Special form	120,411	25,000*
Location 3: Blanket limit		
Buildings - Special Form	3,004,545	25,000*
Business Personal Property - Special form	73,218	25,000*
Location 4: Blanket limit		
Buildings - Special Form	495,982	25,000*
Business Personal Property - Special form	21,476	25,000*
See Attached...		

## REMARKS (Including Special Conditions)

*Deductibles: Location 1: Wind/Hail - 5%; Earthquake - 2% Location 2: Wind/Hail - 5%; Earthquake - 2% Location 3: Wind/Hail - 5%; Earthquake - 2%; Flood \$25,000 Location 4: Wind/Hail - 5%; Earthquake - 2% Location 5: Wind/Hail - 5%; Earthquake - 2%; Flood \$25,000
Valuation: Replacement cost except: Cricket Sleeping Cabins, Cricket Unit, Gator Unit & Ranger's House

## CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

## ADDITIONAL INTEREST

NAME AND ADDRESS  Girl Scouts of West Central Florida 4610 Eisenhower Blvd. Tampa, FL 33634	ADDITIONAL INSURED	LENDER'S LOSS PAYABLE	LOSS PAYEE
	MORTGAGEE		
LOAN #			
AUTHORIZED REPRESENTATIVE 			



## ADDITIONAL REMARKS SCHEDULE

<b>AGENCY</b> Wallace Welch & Willingham, Inc.		<b>NAMED INSURED</b> Girl Scouts of West Central Florida, Inc. 4610 Eisenhower Blvd Tampa, FL 33634	
<b>POLICY NUMBER</b> KKO0000026997700		<b>EFFECTIVE DATE:</b> 10/01/2022	
<b>CARRIER</b> National Casualty Company	<b>NAIC CODE</b>		

**ADDITIONAL REMARKS**

**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,**  
**FORM NUMBER:** 27 **FORM TITLE:** EVIDENCE OF PROPERTY INSURANCE

**COVERAGE INFORMATION:**

Location 5: Blanket limit  
 Buildings - Special Form, Amount Of Insurance: 2,550,786, Deductible: 25,000\*  
 Business Personal Property - Special form, Amount Of Insurance: 500,000, Deductible: 25,000\*  
 Business Income and Extra Expense - Special form, Amount Of Insurance: 750,000, Deductible: 72 hours

## Subjects of Insurance

Loc #	Address	Subject	Amount
	Blanket	Business Income with Extra Expense	\$750,000
3	Camp Dorothy Thomas – Blanket 16119 Boyette Rd Riverview, FL	Business Personal Property	\$73,218
3	16119 Boyette Rd, Riverview, FL <a href="#">Dining Hall/Commercial Kitchen</a>	Building	\$966,977
3	16119 Boyette Rd, Riverview, FL <a href="#">Troop Holiday House</a>	Building	\$62,895
3	16119 Boyette Rd, Riverview, FL <a href="#">Lizard</a>	Building	\$22,363
3	16119 Boyette Rd, Riverview, FL <a href="#">Caretakers Garage/Work shed</a>	Building	\$22,363
3	16119 Boyette Rd, Riverview, FL <a href="#">CIT</a>	Building	\$174,756
3	16119 Boyette Rd, Riverview, FL <a href="#">7 Chigger Unit Bldgs</a>	Building	\$108,659
3	16119 Boyette Rd, Riverview, FL <a href="#">Chigger Latrine</a>	Building	\$36,108
3	16119 Boyette Rd, Riverview, FL <a href="#">Chigger Shelter</a>	Building	\$37,434
3	16119 Boyette Rd, Riverview, FL <a href="#">7 Oak Hollow Bldgs</a>	Building	\$108,659
3	16119 Boyette Rd, Riverview, FL <a href="#">Oak Hollow Latrine</a>	Building	\$36,108
3	16119 Boyette Rd, Riverview, FL <a href="#">Oak Hollow Unit House</a>	Building	\$37,434
3	16119 Boyette Rd, Riverview, FL <a href="#">7 New Sleepy Hollow Units</a>	Building	\$108,659
3	16119 Boyette Rd, Riverview, FL <a href="#">Meeting Room/Shelter Sleepy Hollow</a>	Building	\$36,108
3	16119 Boyette Rd, Riverview, FL <a href="#">7 New Skunk Hollow Units</a>	Building	\$108,659

Loc #	Address	Subject	Amount
3	16119 Boyette Rd, Riverview, FL Shower/Latrine -Shelter Skunk Hollow	Building	\$36,108
3	16119 Boyette Rd, Riverview, FL Meeting Room/Shelter - Skunk Hollow	Building	\$37,434
3	16119 Boyette Rd, Riverview, FL Swimming Pool	Swimming Pools	\$145,679
4	Camp Indian Echo - Blanket 11004 Hudson Ave Hudson, FL	Business Personal Property	\$21,476
4	11004 Hudson Ave, Hudson, FL Log Cabin	Building	\$265,728
4	11004 Hudson Ave, Hudson, FL Shop	Building	\$23,881
4	11004 Hudson Ave, Hudson, FL Ranger's House	Building	\$119,405
4	11004 Hudson Ave, Hudson, FL Tee Pee Units	Building	\$6,197
4	11004 Hudson Ave, Hudson, FL Tree House Pavilion and Shelter	Building	\$4,350
4	11004 Hudson Ave, Hudson, FL Challenge Course	Building	\$23,500
4	11004 Hudson Ave, Hudson, FL Tee Pee Shelter	Building	\$8,000
2	Camp Wai Lani – Blanket 500 Wai Lani Ave, Hudson, FL	Business Personal Property	\$120,411
2	500 Wai Lani Rd, Palm Harbor, FL Lodge Complex W/ Commercial Kitchen	Building	\$2,360,000
2	500 Wai Lani Rd, Palm Harbor, FL 9 Buildings on Pilings	Building	\$418,468
2	500 Wai Lani Rd, Palm Harbor, FL Marine Lab	Building	\$37,597
2	500 Wai Lani Rd, Palm Harbor, FL Ranger's House	Building	\$99,345
2	500 Wai Lani Rd, Palm Harbor, FL Bath House	Building	\$103,209
2	500 Wai Lani Rd, Palm Harbor, FL Swimming Pool	Swimming Pools	\$141,435

Loc #	Address	Subject	Amount
2	500 Wai Lani Rd, Palm Harbor, FL Boat House	Building	\$37,597
2	500 Wai Lani Rd, Palm Harbor, FL Craft Shelter	Building	\$29,851
2	500 Wai Lani Rd, Palm Harbor, FL Pool Pump House	Building	\$6,988
5	4610 Eisenhower Blvd, Tampa, FL Office Condo - Owned	Building	\$2,550,786
5	4610 Eisenhower Blvd, Tampa, FL Office Condo - Owned	Business Personal Property	\$500,000
2	500 Wai Lani Rd, Palm Harbor, FL Ranger's Workshop	Building	\$34,030
3	16119 Boyette Rd, Riverview, FL Shower/Latrine Pioneer	Building	\$36,108
3	16119 Boyette Rd, Riverview, FL Barn (Meeting Rooms/Shelter/Bath)	Building	\$45,971
3	16119 Boyette Rd, Riverview, FL Shower/Latrine – Sleepy Hollow	Building	\$37,434
4	11004 Hudson Ave, Hudson, FL Shower/Latrine	Building	\$23,881
3	16119 Boyette Rd, Riverview, FL Ladybug	Building	\$444,967
3	16119 Boyette Rd, Riverview, FL Ladybug	Business Personal Property	\$16,230
4	11004 Hudson Ave, Hudson, FL 6 Treehouses	Building	\$18,540
1	Camp Wildwood – Blanket 9583 CR 223, Wildwood, FL	Business Personal property	\$206,321
1	9583 CR 223, Wildwood, FL Cricket Unit	Building	\$55,119



Loc #	Address	Subject	Amount
1	9583 CR 223, Wildwood, FL 4 Cricket Cabins	Building	\$34,092
1	9583 CR 223, Wildwood, FL Gator Unit	Building	\$39,132
1	9583 CR 223, Wildwood, FL 5 Gator Cabins	Building	\$164,525
1	9583 CR 223, Wildwood, FL Costello Lodge and Commercial Kitchen	Building	\$543,219
1	9583 CR 223, Wildwood, FL Health Center	Building	\$72,500
1	9583 CR 223, Wildwood, FL Friendship Place	Building	\$86,017
1	9583 CR 223, Wildwood, FL Shop	Building	\$16,824
1	9583 CR 223, Wildwood, FL Pool Guard House & Equip Storage	Building	\$46,186
1	9583 CR 223, Wildwood, FL Barn, Tack Room & Office	Building	\$642,600
1	9583 CR 223, Wildwood, FL Meadows Sleeping Quarters	Building	\$1,013,696
1	9583 CR 223, Wildwood, FL Ranger's House	Building	\$194,580
1	9583 CR 223, Wildwood, FL Welcome Center	Building	\$374,400
1	9583 CR 223, Wildwood, FL Nature Center	Building	\$416,160
1	9583 CR 223, Wildwood, FL Nature Center Pump House	Building	\$33,075
1	9583 CR 223, Wildwood, FL Homestead	Building	\$51,818
1	9583 CR 223, Wildwood, FL 8 Mini Barns at Homestead	Building	\$41,288
4	11004 Hudson Ave, Hudson, FL Pump House	Building	\$2,500

Loc #	Address	Subject	Amount
1	9583 CR 223, Wildwood, FL <a href="#">Swimming Pool</a>	Swimming Pools	\$184,302
3	16119 Boyette Rd, Riverview, FL <a href="#">Cooks Cabin</a>	Building	\$22,363
3	16119 Boyette Rd, Riverview, FL <a href="#">Staff's Cabin</a>	Building	\$22,363
3	16119 Boyette Rd, Riverview, FL <a href="#">Challenge Course</a>	Building	\$75,000
3	16119 Boyette Rd, Riverview, FL <a href="#">Ranger's House</a>	Building	\$204,000
3	16119 Boyette Rd, Riverview, FL <a href="#">Swimming Pool Pump</a>	Building	\$5,591
3	16119 Boyette Rd, Riverview, FL <a href="#">Upgrades to steps at various cabins</a>	Building	\$24,345
1	9677 CR 223, Wildwood, FL <a href="#">Cabin #1</a>	Building	\$328,974
1	9677 CR 223, Wildwood, FL <a href="#">Cabin #2</a>	Building	\$328,974
1	9677 CR 223, Wildwood, FL <a href="#">Cabin #3</a>	Building	\$328,974
2	500 Wai Lani Rd, Palm Harbor, FL <a href="#">Cabin #1</a>	Building	\$306,219
2	500 Wai Lani Rd, Palm Harbor, FL <a href="#">Cabin #2</a>	Building	\$306,219
2	500 Wai Lani Rd, Palm Harbor, FL <a href="#">Cabin #3</a>	Building	\$306,219
2	500 Wai Lani Rd, Palm Harbor, FL <a href="#">Camp Theatre</a>	Building	\$8,418
2	500 Wai Lani Rd, Palm Harbor, FL <a href="#">Pool Shade Structure</a>	Building	\$11,210
2	500 Wai Lani Rd, Palm Harbor, FL <a href="#">Challenge Course Equipment Shed</a>	Building	\$3,736
2	500 Wai Lani Rd, Palm Harbor, FL <a href="#">Bay Area Fence with Electric Gate</a>	Building	\$13,722
2	500 Wai Lani Rd, Palm Harbor, FL <a href="#">Challenge Course</a>	Building	\$75,000
2	500 Wai Lani Rd, Palm Harbor, FL <a href="#">Fire Hydrant</a>	Building	\$149,475
2	500 Wai Lani Rd, Palm Harbor, FL <a href="#">Pool Heater &amp; Cover</a>	Building	\$11,713

Loc #	Address	Subject	Amount
	All Locations Contractors and Misc. Equipment	Shown on Inland Marine	\$465,000
	All Locations Saddle Animals (Max \$3,000 per any 1 animal) - \$1,000 Deductible	Shown on Inland Marine	\$20,000
	All Locations Trees, Shrubs and Plants (Max \$1,000 any one item)	Other	\$25,000
	All Locations EDP Equipment (Hardware/Software)	EDP	\$500,000



Figure 1. Parking Lot Existing Condition



Figure 2. Proposed Areas to be Re-paved



Figure 3. Examples of Existing Condition of Paneling and Flooring in Sleeping Cabins