



Consent Agenda

Vision, Mission, and Values

April Meeting Agenda

Board Dashboard: April 2026

Meeting Minutes

Board of Directors Meeting: February 2026

Report Items

Executive Committee Meeting Report
Development Committee Meeting Report
Finance Committee Meeting Report
Governance Committee Meeting Report

Documents

Financial Reports
Strategic Plan Dashboard
2026 Board Calendar

Upcoming Meetings:

Executive Committee, Tuesday, May 19: 5:15-7:00 PM
Finance Committee, Monday, July 20: 10:00 AM
Development Committee, Friday, May 15: 2:30-4:00 PM
Governance Committee, Thursday, May 21: 4:00-5:30 PM
Board Meeting, Tuesday, June 16: Time TBD

VISION, MISSION, AND VALUES



Vision

We believe in the power of girls to thrive in a complex world by challenging norms and fostering self-confidence through mentorship and innovative programming.



Mission

To inspire all girls to be strong, smart, and bold.

Values



Equity

We commit to creating an equitable environment where every girl has the opportunity to succeed. Our programs are designed to ensure fair access, treatment, and outcomes for all, regardless of background.



Integrity

We prioritize impact over optics, ensuring our actions are honest, trustworthy, and respected. Our commitment to transparency guides us in building intentional, meaningful, sustainable change for every girl we serve. Integral to our integrity is a mission-focused service delivery that holds all staff, facilitators, and board members to a standard of excellence. This dedication ensures that our collective efforts are aligned with our core values, maintaining fidelity to our mission in every interaction and decision.



Innovation

We embrace a growth mindset, driving us to be innovative, visionary, and trailblazing in our efforts to empower girls. Our resilience fuels continual learning and adaptation, ensuring we are always at the forefront of transformative change.



Impact-Driven

We create meaningful and valued impact in our community and for the girls we serve by consistently implementing our programs with a commitment to service and developing data driven strategies that result in delivering reliable and transformative results.



Girls Inc. of Greater Indianapolis Board Meeting Agenda

Date: Tuesday, April 21, 2026

Time: 5:15-7:00pm (IN-PERSON)

Attendees: Board of Directors, CEO, Leadership Staff, Office Manager

Girls Inc. Mission: To inspire girls to be strong, smart, and bold.

Please Prepare:

- Read items sent on 4/6/26.
- Review audit report.
- Review financials.
- Review board book.

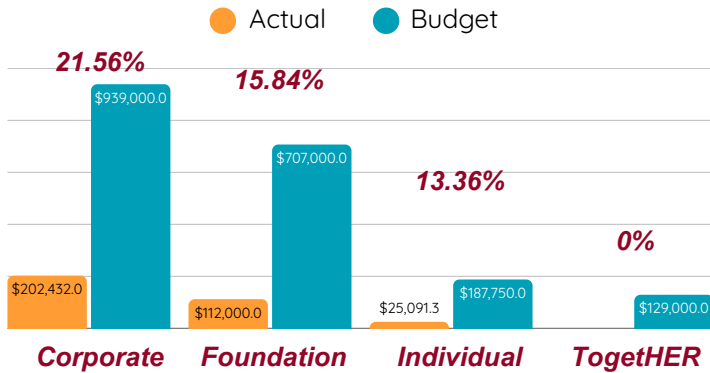
Time	Item	Strategic Initiatives	Purpose
5:00pm	Social	N/A	Connection
5:15pm	Consent Agenda Quick Advancement team intros	Oversight	Information
5:20pm	Retreat follow ups New Ad Hoc Committee Plan Current Strategic Plan Timeline	Goal 1 Entire plan	Mission Connection Information Deliberate
5:40pm	Finance Vote on financials Vote on audit	Oversight	Deliberate Decide
5:50pm	Governance Vote on new by-laws Vote on gift policy	Oversight	Mission Deliberate Decide
6:15pm	Contact mapping exercise	Goals 1, 2, 3	Connection Deliberate
6:35pm	Advancement New initiatives	Goals 1, 2, 3	Information
6:45pm	Exec Session	Oversight	Information
7:00pm	Adjournment	N/A	End



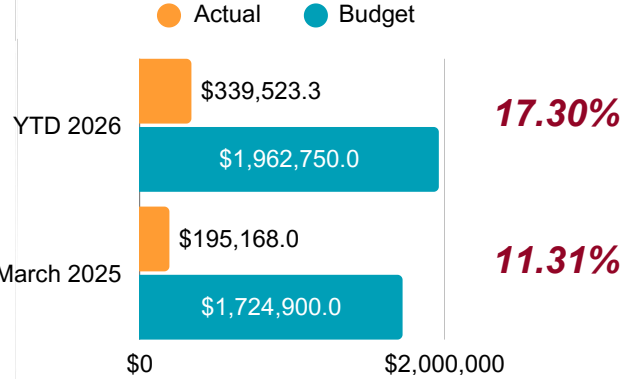
Board Dashboard: April 2026

DEVELOPMENT

Budget v Actual: Fundraising Buckets YTD



Budget v Actual: FY YTD



Cultivation/Prospect

Opportunity
\$1,129,500

Solicitations/Asks

Waiting
\$350,000

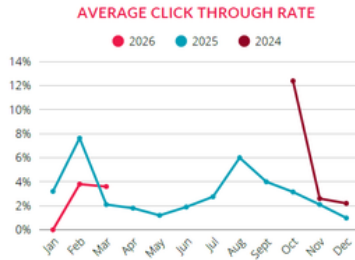
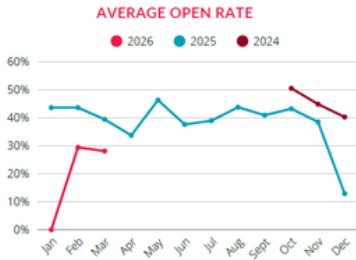
Gifts Released in 2026

Secured in 2025
\$600,400

2026 MARKETING RECAP



Email Open + Click Rate



Social Media Engagement

- LinkedIn: 4394 followers
 - 471 Average Post Reach
 - 141 Average Post Engagement
- Instagram: 4121 followers
 - 298 Average Post Reach
 - 21 Average Post Engagement
- Facebook: 3179 followers
 - 152 Average Post Reach
 - 26 Average Post Engagement

HUMAN RESOURCES



2026 Employee Retention Rate
YTD: 87.7%



- Open Positions
- 2 Full Time Program Facilitators
 - Controller

BOARD ENGAGEMENT

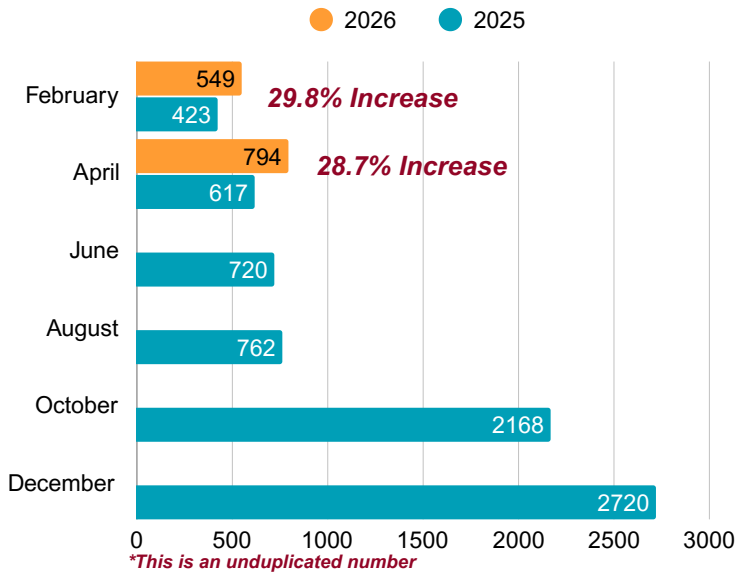


2025 Attendance Rate
72.86%

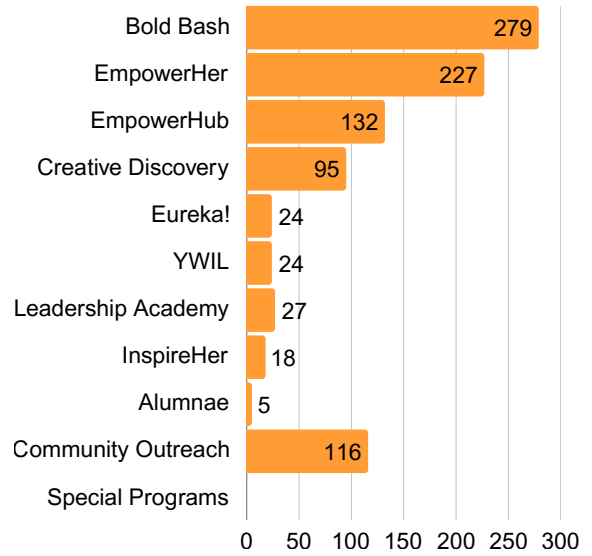
2026 Attendance Rate
87.7%

PROGRAMS

Girls Served: 2025 v 2026



2026 Girls Served by Program



2026 Programs



School-Based Partnership
22



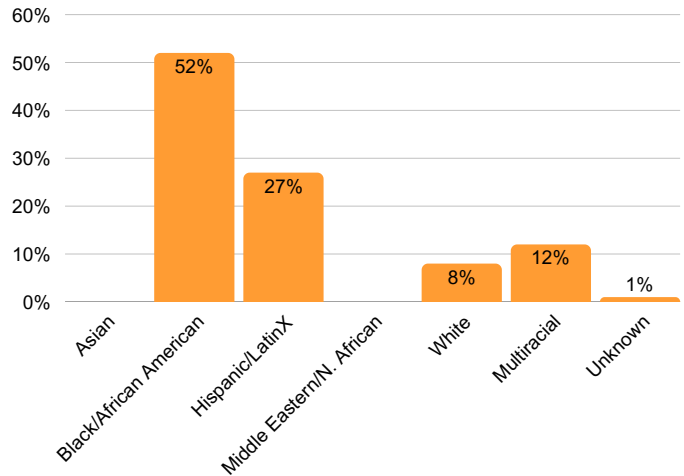
Center-Based Partnerships
3



Participants in School Meal Program
90%

**of known demographic data*

2026 Participant Demographics



VOLUNTEERS



Key Volunteer Partners:

- COX Automotive
- Audiochuck
- Pepsi Co.

Key Volunteer Opportunities:

- Direct Mail Support
- Kit Creations
- Program Supply Donations
- Amazon Wish List Donations

UPCOMING HIGHLIGHTS

Eureka! Graduation 2026

Friday, April 24: 4:45-6:00 PM
COhatch Broad Ripple

YWIL Capstone

Wednesday, May 6: 5:30-7:30 PM
Polk Stables

Eureka! Capstone

Tuesday, May 19: 5:30-7:30 PM
Polk Stables

JD Sports Graduation Shower

Tuesday, May 26: 6:00-7:30 PM
GIGI



Girls Inc. of Greater Indianapolis Board Meeting + Retreat Agenda

Date: February 18, 2026

Time: 4:00-7:00pm (IN-PERSON)

Attendees: Board of Directors, CEO, Office Manager, Taylor Advising

Girls Inc. Mission: To Inspire Girls to Be Strong, Smart, and Bold.

Please Prepare: Thorough review of the board book and financials, and an open mind to explore possibilities and potentials during the retreat section.

Absent: Evelyn Thompson, Carla Harris, and Krisin F. Kristin attempted to call in, but the connection was bad.

Time	Item	Strategic Initiatives	Purpose
4:00pm	Board Retreat Facilitated by Taylor Advising Welcome and intros		Mission Information Connection Deliberate Decide
6:15pm	Consent Agenda Committee meeting executive summaries New consent forms for signature	Oversight Goals 1, 2, 3	Information
6:25pm	2025 Year in Review/CEO Update Record breaking year	Goals 1, 2, 3	Mission Information Connection
6:35pm	Financial Oversight Vote on financials Review dashboard Audit timeline	Oversight	Deliberate Decide Information
6:45pm	Executive Session	Oversight	Information
7:00pm	Adjournment		End

Minutes- recorded by Lindsay Gramlich

- Meeting was called to order by Ellen at 6:20pm
- Consent Agenda was voted on with a motion from Jennifer Grady and a second by Mark Mosias. All voted in favor.



- Lindsay gave her CEO report with a recap of 2025 wins from 6:25-6:46pm
 - During this time Lindsay and board members talked about forming a “growth” task force and what that means. Determined this idea will go to the Exec Committee and go from there.
- Ellen discussed the financials and called for a vote at 6:49pm. Jennifer Grady made a motion while Lisa Hawkins seconded. All voted in favor of the financials.
- Ellen asked Lindsay to share ways the board could help with staff appreciation day on March 6 at 6:51pm as a task for after the board meeting.
- Lindsay left the meeting at 6:52pm while the board conducted their Executive Session.
- Meeting adjourned at 7:10pm.

Girls Inc. of Greater Indianapolis

Executive Committee Meeting Minutes March 31, 2026

Attending: Ellen Butz, Lindsay Gramlich, Carla Harris, Lisa Hawkins, and Parul Malik. Sandy Jordan was present for a by-law review.

The meeting was called to order at 5:18 pm.

Sandy led a by-law review. Small changes were made, which will be reviewed by Governance, and presented to the Board for approval at the April meeting.

Pro-Bono legal counsel is up for review and hopefully approval at Ice Miller.

We reviewed the retreat report from Taylor Advising. A new task force or ad hoc committee on Innovation and Advocacy was one of the suggestions. The roles and objectives of the committee need to be defined. Further discussion at the April meeting.

Also, reviewed a proposed engagement report for Lindsay to utilize in her meetings with board members.

We are ready to go live with the Controller search.

We will review the Gift Acceptance policy with the intention of ensuring our autonomy as a 501C3 organization.

Parul brought forth 3 new initiatives for the Development Committee. A network mapping exercise, a quarterly get together to write notes and a giving goal for the board outside of their individual giving.

Carla is working on a monthly budget to present to the board. Currently we have only a yearly budget.

Lisa will bring the by-law changes up for a vote in April.

The meeting was adjourned at 7:00 pm



Development Committee

March 27, 2026

2:30 PM-4:00 PM

Committee Members

Parul Malik, Development Chair

~~Payton DuBose~~

Rico Francis

~~Kristin Froehle~~

~~Mark Mesias~~

Andrew Peñalva

Ad Hoc Members

Marla Taylor

Staff

Lindsay Gramlich, President & CEO

Jade Stone, Senior Director of Advancement

- **Call to Order:** 2:30 PM

Parul called the meeting to order at 2:30 PM

- **Updates:** 2:30 PM-2:35 PM
 - Overview of 2026 goals & Progress
 - Overview of Committee for New Members

The meeting began with a brief overview of 2026 Development goals and progress to date, along with a refresher on the role and expectations of the Development Committee, particularly for newer members. The conversation reinforced the committee's role as both strategic advisors and active ambassadors in advancing Girls Inc. Indy's fundraising and engagement efforts.

- **Network Mapping Exercise:** 2:35 PM-2:45 PM
 - Analysis of individual networks and opportunities to engage individuals with GIGI
 - What are three coffee connects we can co-attend before the next Development Committee meeting?

The committee then engaged in a discussion around network mapping as a key strategy to expand Girls Inc. Indy's reach. There was strong alignment around the importance of intentionally leveraging board and committee networks to identify new individual, corporate, and community connections. A clear approach was established to implement network mapping as pre-work ahead of the April Board Meeting, allowing time for thoughtful input and analysis. A shared Google Sheet will be distributed two weeks in advance for board members to complete. Jade and Ketki will review submissions, categorize connections, and identify gaps and opportunities to inform a more strategic engagement approach. The committee also discussed identifying three "coffee connect" opportunities to co-attend prior to the next meeting to begin activating these networks.

- **Committee Goals & Strategies:** 2:45 PM-3:30 PM
 - Q1-Q2 Communication Strategy and Promotion Through Board of Directors: Sponsor a Girl for Summer Camp
 - TogetHER Sponsorships
 - Bold Futures Networking Initiative (Rico & Kristin)

The group then reviewed committee goals and priorities for Q1–Q2, beginning with the “Sponsor a Girl for Summer Camp” communication strategy. The Board Toolkit was introduced as a key resource to support board members in promoting this initiative, with an emphasis on leveraging personal networks and authentic outreach. The conversation then shifted to TogetHER sponsorships, where members were encouraged to review the sponsorship list and consider opportunities for introductions and partnership development.

Rico provided an overview of the Bold Futures Networking Initiative, a proposed young professionals group designed to build long-term engagement and a future donor pipeline for Girls Inc. Indy. The committee responded positively and expressed interest in continued development of the concept. The next steps are for Jade and Ketki to discuss, then connect with Rico and Kristin to begin planning.

- **Stewardship:** 3:30 PM-3:50 PM
 - Thank You calls
 - Email introductions for coffee connections

The meeting concluded with a discussion on stewardship practices, reinforcing the importance of consistent and meaningful donor engagement. Thank-you calls and personalized outreach, including email introductions for coffee meetings, were highlighted as immediate opportunities for committee members to deepen relationships and strengthen donor retention. Committee members were to receive a list of donors to call and thank post-meeting.

- **New Business, Asks, + Good of the Order:** 3:50 PM-4:00 PM
 - Any additional thoughts from the committee

There was no new business as we were short on time.

The meeting was adjourned at 4:00 PM.

Action Items

- Complete assigned thank-you calls by and notify Jade for CRM tracking
- Review and provide feedback on the Board Toolkit
- Review the TogetHER sponsorship list and identify potential connections
- Participate in network mapping pre-work ahead of the April Board Meeting
- Identify and coordinate three coffee connects to co-attend prior to the next committee meeting



of Greater Indianapolis

Girls Inc. of Greater Indianapolis Board of Directors

REPORT

Finance Committee

April 13, 2026 9:00 – 9:45 a.m.

In Attendance:

Committee Members

Carla Harris, Chair
Ellen Butz
Jeannie Infante Sager
Shannon Furlin

Staff

Tamara Hardin, VP Finance
Lindsay Gramlich, President & CEO

Guest

Jeremy C. Kopeck, CPA, CGMA, Managing Director, Pile CPAs

- 1. Meeting called to order at 9:00 a.m.**
- 2. Presentation and review of Annual Audit Report**

Jeremy Kopeck presented the 2025 Independent Auditors Report and Financial Report. Jeremy noted that Pile, CPAs issued a clean opinion. There were no issues or concerns, and the audit will remain open until the Board of Directors approves the document.

Statements of Financial Position reflect an increase of assets in cash, receivables, and investments. The committee discussed the large increase in grants receivable, which are a result of several donor commitments for multi-year funding. Ellen reminded the committee that non-profits recognize funds when the commitment is made, although payments and use of those funds may occur in future years. Investments increased in value by 15% in 2025. Fixed Assets increased because of the Outdoor Garden Classroom and the addition of new signage. Net Assets with and without restrictions both increased in 2025 demonstrating the successful focus on fund raising efforts.

Inspiring all girls to be strong, smart, and bold

The Statement of Activities shows an increase in grants over the last few years, and the annual TogetHER event is performing well. The Statement of Functional Activities reflects an increase in conference expense, which is due to the Girls Inc. National Conference being held in Indianapolis, and the open house hosted here at our facilities. It also reflects an increase in occupancy expenses related to the storm damage in April, 2025.

Note 1 documents any concentration of risk. Typically, there are one or two donors comprising a significant percentage of total revenue. In 2025, it was the Arthur Dean Family Foundation; in 2024 it was Eli Lilly & Company Foundation. Note 2 shows an increase in liquidity. The permanent endowment funds are removed from this calculation to reflect funds that are available for use. Regarding Note 6 and 7, Jeremy remarked that the investment allocations agreed with the Investment Policy Statements for both investment accounts. Note 14 shows the breakdown of the restricted net assets, which increased by 25% in 2025.

The management letter, also known as the SAS 114 Report to the Board, is positive and contains no issues. There were no significant or unusual audit adjustments or transactions noted, and no uncorrected misstatements were identified. Jeremy gave an overview of Form 990 and encouraged the committee and the full board to read at least the first seven (7) pages of the lengthy document. The committee thanked Pile CPAs' audit team for their work and the presentation of the reports. The Finance Committee will provide a summary at the upcoming board meeting and recommend that the board approves the 2025 audit report and Form 990.

3. Strategic Items

March 2026 financial statements

The financial statements and reports for the period ended March 31, 2026, were reviewed by the committee. On the balance sheet, Tammie Hardin noted the change in the Construction in Progress line representing the completed work on the Outdoor Classroom and the addition of work on the Podcast Studio. The basement renovation will begin soon and increase this line item. Carla Harris, Chair, noted the positive cash position as a result of the multi-year grants, as well as the positive outlook for cash flows. Ellen inquired about the grants included in this group, and Tammie listed the following: Arthur Dean Family Foundation for \$150k, Eli Lilly & Company Foundation for \$150k, JD Finishline for \$100k, Nina Mason Pulliam Charitable Trust for \$75k, and Indianapolis Urban League (IAAQLI Basement Renovation) for \$100k. The Budget-to-Actual performance is below estimations for both income and expenses. Tammie reported that Cash flow projections are sufficient for the next month or two, and Lindsay reported on progress on multiple, significant grant requests.

4. Meeting adjourned at 9:45 a.m.

Inspiring all girls to be strong, smart, and bold



of Greater Indianapolis

Girls Inc. of Greater Indianapolis Board of Directors

Governance Committee

REPORT

March 19, 2026
4:00PM– 5:30p.m.

Committee Members

Y	Lisa Hawkins, Chair	N	Sandy Jordan
Y	Shannon Charles	Y	Jennifer Rufatto
Y	Erica Harris	N	Jim Watson
N	Lindsay Gramlich, President & CEO (Staff)		

- Meeting called to order at 4:05 PM
- Reviewed the January Governance Committee Report with a focus on action items to ground the group and provide context for the discussion.
- Introduced Shannon Charles and Jim Watson as new Governance Committees member.
- The Governance Committee (GC) went from 9 committee members down to 5 compared to this time last year and we now stand at 7 with the addition of Shannon and Jim.

• **Strategic Items**

Board Member Development & Engagement

- With the new Boarding members joining us in January, the committee agreed it was an appropriate time to make a go / no-go decision on the Buddy Program which was developed in 2025 but not yet launched. New Board members weighed in on the value of such a program and the committee made a decision to activate the program by re-sharing the program overview and expectations and confirming participants.
- **Action Item:** Reach out to new Board members and confirm their interest in participating in the program and assign a buddy. **(Jennifer)**

Board Recruitment

- Board recruitment continues with potential candidates being identified and shared with the GC chair on an ongoing basis. Candidates are being tracked and we will engage select candidates in the late summer to kick off the next interview cycle.
- Each member of the Board is expected to assist with recruitment; therefore we ask the Board to please identify leaders in the community who may be a powerful addition to the Board.
- **Action Item:** None

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Bylaws, Policies and Standard Operating Procedures

- Reviewed the by-law review timeline and confirmed we are on track for a Board vote at the April meeting.
 - Jan – Confirm review/update expectations and timeline with the EC.
 - Feb – Review bylaws and document proposed changes
 - March – CG and EC to review proposed changes.
 - April – Board to vote on proposed bylaw changes.
 - Reviewed the proposed by-law changes and confirmed they are ready for Executive Committee review.
 - Discussed the need for Standard Operating Procedures (SOPs) to supplement the bylaws. While the bylaws speak to the “what”, the standard operating procedures provide details on the “how” the bylaw is executed.
 - **Action Item:** Prepare for the Executive Committee review of the bylaws by creating a simplified view of the changes including the rationale (**Sandy**)
 - **Action Item:** Consider who can assist with the development of the Standard Operating Procedures. One proposal is the GIGI staff in partnership with a Governance Committee member (**Lisa**)
-
- **Other Business**
 - **None**
-
- Meeting adjourned at 4:41 PM

GIRLS INCORPORATED®
OF GREATER INDIANAPOLIS

FINANCIAL REPORT

December 31, 2025

PRELIMINARY DRAFT. SUBJECT TO CHANGE. NO OPINION EXPRESSED.

**girls
inc.**

**of Greater
Indianapolis**

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PRELIMINARY DRAFT SUBJECT TO CHANGE. NO OPINION EXPRESSED.

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Girls Incorporated® of Greater Indianapolis

Opinion

We have audited the accompanying financial statements of Girls Incorporated® of Greater Indianapolis (the "Organization") which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities, functional expenses and cash flows for the years then ended, 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 the Organization as of December 31, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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.

INDEPENDENT AUDITOR'S REPORT - continued

Auditor's Responsibilities for the Audit of the Financial Statements - continued

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 judgement 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 Organization'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 Organization'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.

Indianapolis, Indiana

Date

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

STATEMENTS OF FINANCIAL POSITION

December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash	\$ 492,789	\$ 419,368
Grants receivable	860,750	160,000
Other receivables	10,412	86,786
Prepaid expense	24,669	13,007
TOTAL CURRENT ASSETS	<u>1,388,620</u>	<u>679,161</u>
<u>INVESTMENTS AND OTHER ASSETS</u>		
Operating lease right-of-use assets, net	11,292	14,443
Grants receivable, net of current	-	150,000
Investments, at fair value	4,114,072	3,574,524
Beneficial interest in assets held by others	19,387	17,264
Property and equipment, net	1,099,162	1,117,433
	<u>5,243,913</u>	<u>4,873,664</u>
TOTAL ASSETS	<u>\$ 6,632,533</u>	<u>\$ 5,552,825</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Current portion of right-of-use operating lease liability	\$ 3,098	\$ 2,963
Notes payable, current portion	32,458	32,360
Accounts payable and accrued expenses	94,190	65,695
Deferred revenue	7,500	2,500
TOTAL CURRENT LIABILITIES	<u>137,246</u>	<u>103,518</u>
<u>LONG-TERM LIABILITIES</u>		
Right-of-use operating lease liability, net of current portion	7,792	11,077
Notes payable, less current portion	123,710	154,559
TOTAL LONG-TERM LIABILITIES	<u>131,502</u>	<u>165,636</u>
<u>NET ASSETS</u>		
Without donor restrictions:	1,342,903	1,246,643
With donor restrictions:		
Purpose restrictions	2,770,882	1,787,028
Perpetual in nature	2,250,000	2,250,000
	<u>5,020,882</u>	<u>4,037,028</u>
TOTAL NET ASSETS	<u>6,363,785</u>	<u>5,283,671</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,632,533</u>	<u>\$ 5,552,825</u>

See Notes to Financial Statements.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

STATEMENTS OF ACTIVITIES

Year ended December 31, 2025

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>SUPPORT AND REVENUE</u>			
Grants	\$ 11,000	\$ 1,546,083	\$ 1,557,083
Contributions of cash	411,142	157,787	568,929
Contributions of nonfinancial assets	13,257	-	13,257
	435,399	1,703,870	2,139,269
Special events:			
Special event revenue	141,807	-	141,807
Special event revenue, nonfinancial assets	24,688	-	24,688
Less direct benefit costs	(27,268)	-	(27,268)
	139,227	-	139,227
Program service fees	78,002	-	78,002
Investment income (loss):			
Interest and dividends, net of fees	16,549	65,131	81,680
Unrealized gain (loss)	48,837	377,673	426,510
Realized gain (loss)	2,314	35,371	37,685
Other income, net	44,524	2,122	46,646
Net assets released from restrictions	1,200,313	(1,200,313)	-
	1,390,539	(720,016)	670,523
TOTAL SUPPORT AND REVENUE	1,965,165	983,854	2,949,019
<u>EXPENSES</u>			
Program services	1,033,232	-	1,033,232
Support services	835,673	-	835,673
TOTAL EXPENSES	1,868,905	-	1,868,905
CHANGE IN NET ASSETS	96,260	983,854	1,080,114
<u>NET ASSETS</u>			
Beginning of year	1,246,643	4,037,028	5,283,671
End of year	\$ 1,342,903	\$ 5,020,882	\$ 6,363,785

See Notes to Financial Statements.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

STATEMENTS OF ACTIVITIES - continued

Year ended December 31, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>SUPPORT AND REVENUE</u>			
Grants	\$ 151,625	\$ 1,179,148	\$ 1,330,773
Contributions of cash	349,411	150,680	500,091
Contributions of nonfinancial assets	20,167	-	20,167
	<u>521,203</u>	<u>1,329,828</u>	<u>1,851,031</u>
Special events:			
Special event revenue	95,897	-	95,897
Special event revenue, nonfinancial assets	25,000	-	25,000
Less direct benefit costs	<u>(25,484)</u>	<u>-</u>	<u>(25,484)</u>
	<u>95,413</u>	<u>-</u>	<u>95,413</u>
Program service fees	64,425	-	64,425
Investment income (loss):			
Interest and dividends, net of fees	19,212	55,734	74,946
Unrealized gain (loss)	14,736	230,587	245,323
Realized gain (loss)	12,827	33,599	46,426
Other income, net	(7,653)	1,661	(5,992)
Net assets released from restrictions	<u>1,092,442</u>	<u>(1,092,442)</u>	<u>-</u>
	<u>1,195,989</u>	<u>(770,861)</u>	<u>425,128</u>
TOTAL SUPPORT AND REVENUE	<u>1,812,605</u>	<u>558,967</u>	<u>2,371,572</u>
<u>EXPENSES</u>			
Program services	1,010,001	-	1,010,001
Support services	760,550	-	760,550
TOTAL EXPENSES	<u>1,770,551</u>	<u>-</u>	<u>1,770,551</u>
CHANGE IN NET ASSETS	42,054	558,967	601,021
<u>NET ASSETS</u>			
Beginning of year	<u>1,204,589</u>	<u>3,478,061</u>	<u>4,682,650</u>
End of year	<u>\$ 1,246,643</u>	<u>\$ 4,037,028</u>	<u>\$ 5,283,671</u>

See Notes to Financial Statements.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

STATEMENTS OF FUNCTIONAL EXPENSES

Year ended December 31, 2025

	Program Services					Supporting Activities				
	Camp	Empower Hub	Eureka!*	YWIL*	Alumnae*	Total Program	Mgmt. and General	Fund-raising	Total Supporting	Total
Bank fees	\$ 539	\$ 85	\$ 182	\$ 153	\$ -	\$ 959	\$ 978	\$ 3,162	\$ 4,140	\$ 5,099
Conference expense	-	209	-	-	699	908	17,293	-	17,293	18,201
Contract service expense	881	1,032	12,099	5,513	11,527	31,052	31,687	93,740	125,427	156,479
Depreciation	4,011	20,030	12,021	8,015	4,810	48,887	17,565	17,612	35,177	84,064
Girls, Inc.® national dues	720	2,880	1,800	1,320	720	7,440	2,880	1,680	4,560	12,000
In-kind expenses	-	-	-	-	-	-	-	13,257	13,257	13,257
Insurance	1,339	5,904	2,798	2,201	1,268	13,510	2,912	3,477	6,389	19,899
Interest expense	583	2,912	1,718	1,153	691	7,057	1,997	2,465	4,462	11,519
Marketing and cultivation	278	549	1,571	842	50	3,290	2,138	5,985	8,123	11,413
Miscellaneous	110	860	100	103	-	1,173	227	1,054	1,281	2,454
Occupancy	2,504	12,428	7,625	5,577	2,778	30,912	30,606	10,115	40,721	71,633
Payroll taxes and benefits	4,615	68,268	20,199	23,175	9,398	125,655	56,900	40,461	97,361	223,016
Postage and shipping expense	-	-	-	-	-	-	481	669	1,150	1,150
Printing and publications	186	191	-	27	-	404	241	1,249	1,490	1,894
Professional services and fees	1,537	5,184	3,110	2,698	1,244	13,773	11,007	4,562	15,569	29,342
Repairs and maintenance	296	1,337	817	571	328	3,349	1,540	1,018	2,558	5,907
Salaries and wages	63,873	258,066	130,896	112,554	76,991	642,380	182,977	224,695	407,672	1,050,052
Scholarships	-	-	-	-	-	-	-	-	-	-
Supplies	9,594	3,460	13,306	6,232	24	32,616	2,682	821	3,503	36,119
Technology	1,076	5,966	7,667	2,465	1,472	18,646	5,192	16,706	21,898	40,544
Telephone	242	2,304	923	693	502	4,664	1,423	2,074	3,497	8,161
Travel and transportation	3,987	6,825	8,259	6,822	2,566	28,459	1,466	223	1,689	30,148
Volunteer and staff development	300	6,700	2,288	6,810	2,000	18,098	15,056	3,400	18,456	36,554
	<u>\$ 96,671</u>	<u>\$ 405,190</u>	<u>\$ 227,379</u>	<u>\$ 186,924</u>	<u>\$ 117,068</u>	<u>\$ 1,033,232</u>	<u>\$ 387,248</u>	<u>\$ 448,425</u>	<u>\$ 835,673</u>	<u>\$ 1,868,905</u>

*Each program together forms Project Accelerate

See Notes to Financial Statements.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

STATEMENTS OF FUNCTIONAL EXPENSES - continued

Year ended December 31, 2024

	Program Services					Supporting Activities				
	<u>Camp</u>	<u>Empower Hub</u>	<u>Eureka!*</u>	<u>YWIL*</u>	<u>Alumnae*</u>	<u>Total Program</u>	<u>Mgmt. and General</u>	<u>Fund-raising</u>	<u>Total Supporting</u>	<u>Total</u>
Bank fees	\$ 356	\$ 50	\$ 227	\$ 217	\$ -	\$ 850	\$ 970	\$ 2,478	\$ 3,448	\$ 4,298
Conference expense	-	698	1,351	-	175	2,224	2,267	-	2,267	4,491
Contract service expense	970	255	5,700	5,000	7,725	19,650	111,041	25,500	136,541	156,191
Depreciation	5,629	19,301	12,867	8,846	5,629	52,272	19,571	11,259	30,830	83,102
Girls, Inc.® national dues	720	2,880	1,800	1,320	720	7,440	2,880	1,680	4,560	12,000
In-kind expenses	-	2,755	548	6,463	2,939	12,705	500	1,000	1,500	14,205
Insurance	1,285	5,929	2,130	2,107	1,145	12,596	1,946	1,946	3,892	16,488
Interest expense	586	2,074	1,353	992	586	5,591	2,146	1,263	3,409	9,000
Marketing and cultivation	25	155	8,505	75	1,592	10,352	1,626	1,251	2,877	13,229
Miscellaneous	-	311	-	-	-	311	110	5,199	5,309	5,620
Occupancy	2,575	11,063	5,760	4,562	2,597	26,557	7,695	5,582	13,277	39,834
Payroll taxes and benefits	4,501	48,173	19,232	22,587	12,651	107,144	39,324	31,234	70,558	177,702
Postage and shipping expense	-	-	6	-	2	8	90	1,003	1,093	1,101
Printing and publications	200	669	637	264	32	1,802	101	722	823	2,625
Professional services and fees	1,247	4,989	3,118	2,287	1,247	12,888	11,539	3,180	14,719	27,607
Repairs and maintenance	373	1,485	951	660	373	3,842	1,375	877	2,252	6,094
Salaries and wages	58,289	266,305	146,684	81,414	77,602	630,294	209,972	206,974	416,946	1,047,240
Scholarships	-	-	-	1,500	-	1,500	-	-	-	1,500
Supplies	5,204	2,817	11,734	4,991	387	25,133	1,059	871	1,930	27,063
Technology	2,133	9,761	5,605	4,024	2,155	23,678	6,095	15,010	21,105	44,783
Telephone	482	3,251	1,221	1,064	796	6,814	1,508	2,373	3,881	10,695
Travel and transportation	2,125	13,484	7,087	4,135	375	27,206	1,454	101	1,555	28,761
Volunteer and staff development	1,750	8,701	1,951	5,122	1,620	19,144	11,339	6,439	17,778	36,922
	<u>\$ 88,450</u>	<u>\$ 405,106</u>	<u>\$ 238,467</u>	<u>\$ 157,630</u>	<u>\$ 120,348</u>	<u>\$ 1,010,001</u>	<u>\$ 434,608</u>	<u>\$ 325,942</u>	<u>\$ 760,550</u>	<u>\$ 1,770,551</u>

*Each program together forms Project Accelerate

See Notes to Financial Statements.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

STATEMENTS OF CASH FLOWS

Years ended December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in net assets	\$ 1,080,114	\$ 601,021
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	84,064	83,102
(Gain) loss on disposal of fixed assets	-	13,653
Net change in operating lease right-of-use assets / liabilities	7	(279)
Realized and unrealized (gain) loss on investments	(464,195)	(291,749)
Change in beneficial interest in assets held by others	(2,123)	(1,661)
(Increase) decrease in:		
Grants and other receivables	(474,376)	(75,031)
Prepaid expense	(11,662)	(3,717)
Increase (decrease) in:		
Accounts payable and accrued expenses	28,495	697
Deferred revenue	5,000	2,500
Net cash provided by (used in) operating activities	<u>245,318</u>	<u>328,536</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of investments	(1,264,279)	(1,309,936)
Sales of investments	1,188,926	1,286,769
Purchase of property and equipment	(65,793)	(63,847)
Net cash provided by (used in) investing activities	<u>(141,146)</u>	<u>(87,014)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Principal payments on long-term debt	(30,751)	(30,941)
Net cash provided by (used in) financing activities	<u>(30,751)</u>	<u>(30,941)</u>
Increase in cash and cash equivalents	73,421	210,581
<u>CASH AND CASH EQUIVALENTS</u>		
Beginning	<u>419,368</u>	<u>208,787</u>
Ending	<u>\$ 492,789</u>	<u>\$ 419,368</u>

See Notes to Financial Statements.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

STATEMENTS OF CASH FLOWS - continued

Years ended December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<u>SUPPLEMENTAL DISCLOSURE</u>		
<u>OF CASH FLOW INFORMATION</u>		
Cash paid for interest	\$ <u>11,519</u>	\$ <u>9,000</u>
Contributed nonfinancial assets	\$ <u>37,945</u>	\$ <u>45,167</u>
Cash paid for amounts in lease liabilities:		
Operating cash outflows-payments on operating leases	\$ <u>3,682</u>	\$ <u>3,437</u>
Right-of-use assets obtained in exchange for new lease obligations:		
Operating Leases	\$ <u>-</u>	\$ <u>16,651</u>

PRELIMINARY DRAFT. SUBJECT TO CHANGE. NO OPINION EXPRESSED.

See Notes to Financial Statements.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

NOTE 1 NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Business

Girls Incorporated® of Greater Indianapolis (the "Organization"), is an affiliate of Girls Incorporated. The mission statement is "inspiring all girls to be strong, smart, and bold". The Organization serves school age girls, ages 6 to 18, and alumnae up to age 24, through a collaborative program model with dozens of community partners in the greater Indianapolis area. Today, the Organization is committed to enhancing the programming designed to achieve more transformational results in Marion County. The Organization is focused on the "whole girl" with comprehensive programming in healthy living, academic enrichment & support, and life skills instruction. They help girls take charge of their futures, equipping them with tools and skills which are fundamental for leadership and for achieving their goals through more than 20,000 hours of programming each year.

A summary of the Organization's significant accounting policies follows:

A. Basis of Accounting

The accompanying financial statements are presented on the accrual basis of accounting.

B. Basis of Presentation

These financial statements have been prepared to focus on the entity as a whole and to present transactions according to the existence or absence of donor-imposed restrictions in conformity with accounting principles generally accepted in the United States of America. This has been done by classification of fund transactions and balances into two categories of net assets:

Net Assets without Donor Restrictions: These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net Assets with Donor Restrictions: These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

C. Cash

The Organization maintains cash balances at one commercial bank. The Organization maintains its cash in bank accounts which, at times, may exceed federally insured limits. To date, there have been no losses on such accounts.

D. Concentration of Risks

In 2025 and 2024, approximately 14% and 22% of the Organization's total revenue was from one donor, respectively.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

NOTE 1 NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES - continued

E. Grant Receivables

Grants receivable include reimbursements and unconditional promises to give, and are reported at net realizable value. All amounts are fully collectible, and none are considered uncollectible as of the years ended December 31, 2025 and 2024.

F. Investments

The Organization accounts for investments with readily determinable fair values in the statement of financial position at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Interest income is recorded on the accrual basis, and dividends are recorded on the ex-dividend date. Purchases and sales of investments are recorded on the trade date. Gains and losses on the sale of investments are determined using the specific identification method. Unrealized gains and losses are included in the statement of activities.

Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term could materially affect the amounts reported in the Organization's financial statements.

G. Property and Equipment

Property and equipment are stated at cost. Donated property and equipment is recorded at fair value. The Organization capitalizes assets with a value greater than \$1,000 and an estimated useful life of three years or more. Depreciation is provided using the straight-line method over the estimated useful lives of the assets. Estimated useful lives for furniture and equipment range from 3 to 7 years and buildings and improvements range from 10 to 40 years.

The Organization reviews long-lived assets, including property and equipment, for impairment whenever events or changes in business circumstances indicate that the carrying value may not be fully recoverable. If impairment is present, the carrying value of the impaired asset is reduced to its fair value. During the years ended December 31, 2025 and 2024, there was no impairment loss recognized on long-lived assets.

Expenditures for property and equipment and for renewals or betterments which extend the originally estimated economic life of the assets are capitalized. Expenditures for maintenance and repairs are charged to expense. When an asset is retired or otherwise disposed of, the cost and accumulated depreciation are removed from the accounts and any gain or loss is included in the statement of activities.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

NOTE 1 NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES - continued

H. Support and Revenue

The Organization receives support from private contributions and grants, and recognizes this support when cash or an unconditional promise to give is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met. Contributions and grants recognized are recorded as net assets without donor restrictions or net assets with donor restrictions depending upon the existence and/or nature of any donor restrictions.

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated amounts. When a stipulated time restriction ends or purpose restriction is satisfied, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restriction.

Program service revenue is recognized when earned at the time the service is performed. Program service fees received in advance are included in deferred revenue until the related services are performed.

I. Contributions of Nonfinancial Assets

Contributions of nonfinancial assets include food, equipment, and other goods which are recorded at the respective fair values of the goods or services received. Professional services are valued at estimated fair value based on current rates for similar professional services.

The Organization also receives donated services from unpaid volunteers who perform a variety of tasks that support the Organization's activities. No amounts have been recognized for these services in the statement of activities since the criteria for recognition have not been satisfied.

J. Leases

The Organization adopted the provisions of ASC Topic 842, Leases. The standard requires lessees to recognize most leases on their balance sheets as a right-of-use ("ROU") asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Topic 842 also requires additional disclosure of key quantitative and qualitative information for leasing arrangements. The standard requires a distinction to be made between finance leases and operating leases, with classification affecting the pattern of expense recognition in the statement of activities.

The Organization determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the Organization obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

NOTE 1 NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES - continued

J. Leases - continued

The Organization made an accounting policy election available under Topic 842 not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease, or adoption date, for existing leases upon the adoption of Topic 842. The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. Absent an implicit rate to determine the present value of lease payments, the Organization made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date, or remaining term for leases existing upon the adoption of Topic 842, or uses an incremental borrowing rate.

Future lease payments may include fixed rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred.

The Organization has made an accounting policy election to account for lease and non-lease components in its contracts as a single lease component for its real estate and equipment asset classes. The non-lease components typically represent additional services transferred to the Organization, such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense in the period incurred.

K. Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Directly identifiable expenses are charged to the specific programs and supporting services benefited. Expenses related to more than one function are allocated among program and support services based on occupied space (including, occupancy, interest, and depreciation and amortization) or time spent by Organization staff (including, personnel expenses, office expenses, information technology, travel, and conferences and meetings). 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 Organization.

L. Tax Status

The Organization is exempt from federal and state income taxes on its related activities under Internal Revenue Service Code Section 501(c)(3). Accordingly, no provision for federal and state income taxes has been made.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

NOTE 1 NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES - continued

L. Tax Status - continued

The Organization files the required federal and state information returns. Whenever tax returns are filed, the filing organization must evaluate the merits of its tax positions and determine if they will be ultimately sustained. Those tax positions for the Organization include maintaining their tax-exempt status and the taxability of any unrelated business income. The Organization believes these positions are sustainable. Although the Organization has not incurred any interest and penalties associated with these positions, it is their policy to expense them in the statement of activities.

M. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

N. Reclassifications

Certain prior year balances have been reclassified to conform with current year classifications and presentations.

O. Evaluation of Subsequent Events

The Organization has evaluated subsequent events through Date, which is the date the financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, as part of its liquidity management, the Organization invests cash in excess of daily requirements in investments. As described in Note 8, the Organization had a committed line of credit through October 7, 2025 in the amount of \$300,000 which it could draw upon in the event of an unanticipated liquidity need. On January 21, 2026, the Organization executed a new line of credit for \$150,000 through January 20, 2027.

The Organization receives significant contributions and promises to give restricted by donors, and considers contributions restricted for programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

NOTE 2 LIQUIDITY AND AVAILABILITY - continued

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds.

The table below represents financial assets available for general expenditures within one year at December 31:

Financial assets at year-end:	<u>2025</u>	<u>2024</u>
Cash	\$ 492,789	\$ 419,368
Grants receivable	860,750	310,000
Other receivables	10,412	86,786
Beneficial interest in assets held by others	19,387	17,264
Investments	<u>4,114,072</u>	<u>3,574,524</u>
Total financial assets	<u>5,497,410</u>	<u>4,407,942</u>
Less amounts not available to be used within one year:		
Investments held for endowments	(3,462,954)	(2,984,779)
Grants receivable, long-term	-	(150,000)
Beneficial interest in assets held by others	(19,387)	(17,264)
Donor-imposed restrictions	<u>(1,538,541)</u>	<u>(1,034,985)</u>
Financial assets not available to be used within one year	<u>(5,020,882)</u>	<u>(4,187,028)</u>
Financial assets available to meet general expenditures within one year	<u>\$ 476,528</u>	<u>\$ 220,914</u>

NOTE 3 BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS

The Organization maintains an Endowment Fund (the "Fund") with the Central Indiana Community Foundation ("CICF"). The primary purpose of the Fund is to provide support to the Organization to carry out its role and mission. All gifts, bequests and devises to this Fund shall be irrevocable once accepted by CICF. The Organization believes the fair value of the future cash flows to be received from its beneficial interest in assets held by CICF approximates the fair value of the underlying assets held by CICF.

The assets held at CICF are entirely comprised of pooled investment funds held and managed by CICF. Fair value is based on the net asset value per share as determined by CICF and provided to the Organization. The Fund consists of equities, fixed income, venture capital and private equity, marketable alternatives, real assets, and cash equivalent funds. The investment is directed by CICF and the portfolio is designed to achieve returns consistent with CICF's adopted investment policies. The Organization is the only beneficiary of the investment earnings, which are distributed in accordance with the agreements between CICF and the Organization.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

NOTE 4 PROPERTY AND EQUIPMENT

Property and equipment consists of the following at December 31:

	<u>2025</u>	<u>2024</u>
Land	\$ 194,000	\$ 194,000
Buildings and improvements	1,496,929	1,469,999
Volunteer and partner portals	7,743	7,743
Furnishings and equipment	174,318	141,945
Construction in progress	14,295	16,640
	1,887,285	1,830,327
Less: accumulated depreciation	(788,123)	(712,894)
	\$ 1,099,162	\$ 1,117,433

NOTE 5 INVESTMENTS

Investments are presented in the financial statements at fair value. Investments at December 31 are comprised of the following:

	2025		
	<u>Cost</u>	Net Unrealized Gains (Losses)	Fair Value
Money market funds	\$ 238,445	\$ -	\$ 238,445
Equity securities	406,594	209,942	616,536
Fixed Income	4,941	45	4,986
Mutual Funds	216,673	19,918	236,591
Exchange-traded funds ("ETFs")	2,366,863	650,651	3,017,514
	\$ 3,233,516	\$ 880,556	\$ 4,114,072
	2024		
	<u>Cost</u>	Net Unrealized Gains (Losses)	Fair Value
Money market funds	\$ 77,208	\$ 676	\$ 77,884
Equity securities	362,629	134,643	497,272
Fixed Income	306,999	(914)	306,085
Mutual Funds	85,684	4,448	90,132
Exchange-traded funds ("ETFs")	2,286,499	316,652	2,603,151
	\$ 3,119,019	\$ 455,505	\$ 3,574,524

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

NOTE 5 INVESTMENTS - continued

Net return on investments is as follows:

	<u>2025</u>	<u>2024</u>
Investment income, net of related expenses of \$22,621 and \$23,089, respectively	\$ 81,680	\$ 74,946
Realized gain (loss)	37,685	46,426
Unrealized gain (loss)	426,510	245,323
	<u>\$ 545,875</u>	<u>\$ 366,695</u>

NOTE 6 FAIR VALUE MEASUREMENTS

The Organization utilizes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy are described below:

- **Level 1** Quoted prices for identical assets and liabilities traded in active exchange markets, such as the New York Stock Exchange.
- **Level 2** Observable inputs other than Level 1 including quoted prices for similar assets or liabilities, quoted prices in less active markets, or other observable inputs that can be corroborated by observable market data.
- **Level 3** Unobservable inputs supported by little or no market activity for financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation.

During the years ended December 31, 2025 and 2024, there were no changes to the Organization's valuation techniques that had, or are expected to have, a material impact on its financial position or results of operations.

The following is a description of the valuation methodologies used for assets measured at fair value:

Money market funds: Valued at the net asset value ("NAV") of share by the Organization held at year-end, as reported by each fund.

Equity Securities and Exchange-traded funds: Valued at listed closing price reported on the active market on which the individual securities are traded.

Mutual funds: Valued at the NAV of share held at year-end.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

NOTE 6 FAIR VALUE MEASUREMENTS - continued

Corporate and government bonds: Valued at the quoted market price for similar securities, which approximates fair value.

Beneficial interest in assets held by others: Determined by Organization's proportionate share of the CICF's pooled investment portfolio. The Organization does not receive a detailed listing of the portfolio's assets. The Organization uses the net asset value to determine the CICF valuation using the market approach.

Assets measured at fair values as of December 31 are summarized as follows:

	2025			
	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments:				
Money market funds	\$ 238,445	\$ -	\$ 238,445	\$ -
Equity securities:				
Common stock	616,536	616,536	-	-
Real Estate	-	-	-	-
International	-	-	-	-
Mutual funds:				
Emerging markets	6,822	6,822	-	-
Small/mid cap	55,852	55,852	-	-
Fixed income	127,401	127,401	-	-
International	46,516	46,516	-	-
Fixed income:				
Corporate bonds	4,986	-	4,986	-
Government bonds	-	-	-	-
Exchange-traded funds:				
Equity funds	2,192,164	2,192,164	-	-
Commodities	39,773	39,773	-	-
Fixed income funds	785,577	785,577	-	-
	<u>4,114,072</u>	<u>3,870,641</u>	<u>243,431</u>	<u>-</u>
Beneficial interest in assets held by others	<u>19,387</u>	<u>-</u>	<u>19,387</u>	<u>-</u>
Total Assets at Fair Value	<u>\$ 4,133,459</u>	<u>\$ 3,870,641</u>	<u>\$ 262,818</u>	<u>\$ -</u>

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

NOTE 6 FAIR VALUE MEASUREMENTS - continued

	2024			
	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments:				
Money market funds	\$ 77,884	\$ -	\$ 77,884	\$ -
Equity securities:				
Common stock	491,711	491,711	-	-
Real estate	2,066	2,066	-	-
International	3,495	3,495	-	-
Mutual funds:				
Emerging markets	8,504	8,504	-	-
Small/mid cap	50,195	50,195	-	-
Fixed income	-	-	-	-
International	31,433	31,433	-	-
Fixed income:				
Corporate bonds	119,826	-	119,826	-
Government bonds	186,259	-	186,259	-
Exchange-traded funds:				
Equity funds	1,927,030	1,927,030	-	-
Commodities	13,912	13,912	-	-
Fixed income funds	662,209	662,209	-	-
	<u>3,574,524</u>	<u>3,190,555</u>	<u>383,969</u>	<u>-</u>
Beneficial interest in assets held by others	<u>17,264</u>	<u>-</u>	<u>17,264</u>	<u>-</u>
Total Assets at Fair Value	<u>\$ 3,591,788</u>	<u>\$ 3,190,555</u>	<u>\$ 401,233</u>	<u>\$ -</u>

NOTE 7 ENDOWMENT FUND

The Organization's endowment consists of donor-restricted contributions from Lilly Endowment to provide long-term organizational and operational sustainability. As required by accounting principles generally accepted in the United States of America ("GAAP"), net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The Board of Directors has interpreted the Uniform Prudent Management of Institutional Funds Act ("UPMIFA") as requiring the preservation of the fair value of the original gift as of the date of the donor restricted endowment funds, unless there are explicit donor stipulations to the contrary.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

NOTE 7 ENDOWMENT FUND - continued

Interpretation of Relevant Law - continued

As a result of this interpretation, the Organization retains in perpetuity (a) the original value of initial and subsequent gift amounts (including promises to give at fair value) donated to the Endowment and (b) any accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA. The Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the organization 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 Organization
- (7) The investment policies of the Organization

As of December 31, the Organization had the following endowment net asset composition by type of fund:

	<u>With Donor Restrictions</u>
<u>December 31, 2025</u>	
Donor-restricted endowment funds:	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	\$ 2,250,000
Accumulated investment gains (losses)	<u>1,212,954</u>
	<u>\$ 3,462,954</u>
 <u>December 31, 2024</u>	
Donor-restricted endowment funds:	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	\$ 2,250,000
Accumulated investment gains (losses)	<u>734,779</u>
	<u>\$ 2,984,779</u>

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

NOTE 7 ENDOWMENT FUND - continued

From time to time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). We have interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. There were no such deficiencies as of December 31, 2025 and 2024.

Investment and Spending Policies

The Organization has adopted investment and spending policies for the donor restricted endowment that attempts to provide a predictable stream of funding while seeking to maintain the fair value of the donor restricted endowment assets. Over time, long-term rates of return should be equal to an amount sufficient to maintain the purchasing power of the endowment assets, to provide the necessary capital to fund the spending policy, and to cover the costs of managing the endowment investments.

The target minimum rate of return is an average of approximately 4%-5% annually. Actual returns in any given year may vary from this amount. To satisfy this long-term rate-of-return objective, the investment portfolio is structured on a total-return approach through which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization, as it relates to its endowed investments, targets a diversified asset allocation that places an emphasis on equities and fixed income investments to achieve its long-term return objectives within prudent risk constraints.

The spending policy of the donor-restricted endowment funds is governed by the grant agreement which provided the funds. Whenever the balance of the endowment fund is equal to or less than the original gift value, the maximum spending from the endowment fund for the Organization's next fiscal year is 2% of the endowment fund balance. This maximum spending limit continues until the endowment fund balance exceeds the original gift value. Whenever the endowment fund balance is greater than the original gift value, the Organization may spend any percentage or amount of the endowment fund as is consistent with its prudent spending policies for donor designated endowments and applicable law; provided, however, that if such spending would cause the endowment fund balance to fall below the original gift value, then the spending for the next fiscal year is limited to the greater of (i) the excess of the endowment fund balance over the original gift value or (ii) 2% of the endowment fund balance.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

NOTE 7 ENDOWMENT FUND - continued

Changes in Endowment net assets as of December 31 are as follows:

	<u>With Donor Restrictions</u>
Endowment net assets, January 1, 2024	\$ 2,711,553
Investment income	55,734
Net appreciation, realized and unrealized	264,186
Total investment return	<u>319,920</u>
Appropriation of endowment assets for expenditure	<u>(46,694)</u>
Endowment net assets, December 31, 2024	<u>2,984,779</u>
Investment income	65,131
Net depreciation, realized and unrealized	413,044
Total investment return	<u>478,175</u>
Appropriation of endowment assets for expenditure	<u>-</u>
Endowment net assets, December 31, 2025	\$ <u>3,462,954</u>

NOTE 8 LINE OF CREDIT

The Organization had a line of credit from a bank with a maximum debt facility of \$300,000 available through March 29, 2025. The Organization renewed the line of credit through March 28, 2026. Amounts borrowed are secured by a commercial security agreement securing all assets of the Organization. Borrowings bear interest at the Bank's prime rate, as defined, with a minimum rate of 3.50%. On October 7, 2025 the Organization terminated the line of credit. The outstanding balance with the bank at December 31, 2024 was \$0. The interest rate at December 31, 2024 was 7.50%.

On January 21, 2026, the Organization executed a new line of credit from a bank with a maximum debt facility of \$150,000 available through January 20, 2027. Amounts borrowed are secured by a commercial security agreement securing all assets of the Organization. Borrowings bear interest at the Bank's prime rate, as defined, with a minimum rate of 4.50%.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

NOTE 9 LONG-TERM DEBT

Notes payable consist of the following at December 31:

	<u>2025</u>	<u>2024</u>
Installment note, payable \$2,343 per month plus interest at 4.75% through March 2020, secured by land and building. The note was refinanced in March 2020 with monthly payments of \$3,328 through March 2030 and interest of 4.34%.	\$ 156,168	\$ 186,919
Less current maturities	(32,458)	(32,360)
	<u>\$ 123,710</u>	<u>\$ 154,559</u>

Scheduled maturities as of December 31, 2025 are as follows:

2026	\$	32,458
2027		34,952
2028		37,619
2029		40,527
2030		10,612
Thereafter		-
	<u>\$</u>	<u>156,168</u>

The interest rate on the Note is subject to change from time to time based on changes in the independent index. The Lender will tell the Organization the current index rate upon request. The interest rate change will not occur more often than each 5 years. On March 26, 2025 the interest rate on the Note did reset with a new rate of 7.32% and no other changes to the terms of the Note. With the change in the interest rate, the scheduled maturities noted above are subject to change.

NOTE 10 LEASES

The Organization had an equipment lease for their postage machine with a lease term of five years that commenced on December 1, 2019 and expired in November 2024, with quarterly lease payments of \$188 throughout the term of the agreement. A new postage machine with a lease term of five years commenced effective December 29, 2024 expiring in December 2029, with quarterly lease payments of \$188 through the term of the lease agreement. On February 5, 2024 the Organization commenced an equipment lease for their copier with a lease term of five years that expires in February 2029. Lease payments for the copier include monthly payments of \$244 through the term of the lease agreement.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

NOTE 10 LEASES - continued

Operating lease cost is recognized on a straight-line basis over the lease term. The components of lease expense are as follows for the year ended December 31:

	<u>2025</u>	<u>2024</u>
Operating lease cost	\$ 3,682	\$ 3,346
Variable lease cost	30	155
Total lease cost	<u>\$ 3,712</u>	<u>\$ 3,501</u>

Other lease information:

	<u>2025</u>	<u>2024</u>
Weighted-average remaining lease term - operating leases	3.30 Years	4.30 Years
Weighted-average discount rate - operating leases	4.21%	4.20%

Maturities of operating lease liabilities as of December 31, 2025 are as follows:

	<u>Equipment</u>
2026	\$ 3,494
2027	3,682
2028	3,682
2029	807
Thereafter	-
	<u>11,665</u>
Less imputed interest	(775)
Total present value of lease liabilities	<u>\$ 10,890</u>

The Organization entered into a sublease rental agreement for a portion of its space to a third party through March 2030. Rental payments under the lease total \$500 per month. Rental income for December 31, 2025 and 2024 was \$6,000.

NOTE 11 RETIREMENT PLAN

The Organization has a 403(b) retirement plan (the "Plan") covering substantially all employees who fulfill eligibility requirements. Employees in the Plan are required to make a minimum 2% contribution to receive the Organization's matching contribution of 2%. The Organization's contributions to the Plan were \$12,727 and \$12,510 in 2025 and 2024, respectively.

GIRLS INCORPORATED® OF GREATER INDIANAPOLIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

NOTE 12 CONTRIBUTED NONFINANCIAL ASSETS

For the year ended December 31, contributed nonfinancial assets recognized in the statement of activities included:

	<u>2025</u>	<u>2024</u>
Program supplies	\$ 7,257	\$ 18,667
Professional services	6,000	1,500
Donated facilities and catering	24,688	25,000
	<u>\$ 37,945</u>	<u>\$ 45,167</u>

NOTE 13 RELATED PARTY TRANSACTIONS

The Organization is an affiliate of Girls Incorporated® ("National"). This affiliation allows the Organization access to National's program curricula, expert guidance, and grant awards. The Organization paid \$12,000 in dues to National in 2025 and 2024. The Organization received grants and contributions from National of \$179,770 and \$195,135 in 2025 and 2024, respectively.

NOTE 14 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following:

	<u>2025</u>	<u>2024</u>
Purpose restrictions:		
Young Women in Leadership	\$ 21,000	\$ 24,500
Eureka!	528,750	518,000
EmpowerHubs	137,500	138,000
Alumnae	169,150	47,800
Camp	5,000	-
Fiscal sustainability (Lilly Endowment)	1,212,954	734,779
Scholarships	13,809	13,809
Staffing and benefits	-	186,676
Outdoor classroom	-	60,000
Computer Lab	227,000	-
Staff Development	44,628	-
Time Restriction	386,000	-
Podcast Studio	5,704	-
Other	19,387	63,464
Perpetual in nature:		
Lilly Endowment fund	2,250,000	2,250,000
Total with donor restrictions	<u>\$ 5,020,882</u>	<u>\$ 4,037,028</u>



of Greater Indianapolis

Girls Inc. of Greater Indianapolis Board of Directors

REPORT

Finance Committee

April 14, 2025

9:00 a.m. – 9:45 a.m.

RECOMMENDATION

Title: 2025 Audit Report and Form 990

Background: Managing Director of Pile CPAs Jeremy Kopeck led the committee in a review and discussion of the 2025 Audit Report and the 2025 Form 990.

Discussion: There were no concerns with the correctness, form, or substance of these documents.

Recommendation #1:

That Girls Inc. of Greater Indianapolis Board approves the 2025 Audit Report and 2025 Form 990.

Inspiring all girls to be strong, smart, and bold

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2025

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the **2025** calendar year, or tax year beginning and ending

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	C Name of organization GIRLS INCORPORATED OF GREATER INDIANAPOLIS		D Employer identification number 35-1337205
	Doing business as		E Telephone number (317) 283-0086
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 3,715,517.
	3935 N. MERIDIAN STREET		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code INDIANAPOLIS, IN 46208		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
F Name and address of principal officer: LINDSAY GRAMLICH SAME AS C ABOVE		If "No," attach a list. See instructions	
I 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			
J Website: WWW.GIRLSINCINDY.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1973	M State of legal domicile: IN

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: GIRLS INC.'S MISSION IS TO INSPIRE ALL GIRLS TO BE STRONG, SMART, AND BOLD. IN PARTNERSHIP WITH		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	18
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5 Total number of individuals employed in calendar year 2025 (Part V, line 2a)	5	29
	6 Total number of volunteers (estimate if necessary)	6	295
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,944,678.	2,295,508.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	64,425.	78,002.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	130,808.	141,986.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-18,734.	21,512.
		2,121,177.	2,537,008.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,500.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,224,942.	1,273,068.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	448,425.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	567,198.	618,458.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,793,640.	1,891,526.	
19 Revenue less expenses. Subtract line 18 from line 12	327,537.	645,482.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	5,552,825.	6,632,533.
	22 Net assets or fund balances. Subtract line 21 from line 20	269,154.	268,748.
	5,283,671.	6,363,785.	

Part II Signature Block

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

Sign Here	Signature of officer		Date		
	LINDSAY GRAMLICH, CEO				
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	JEREMY C. KOPECK, CPA	JEREMY C. KOPECK, CP	04/13/26		P00967303
Preparer Use Only	Firm's name	Firm's EIN		Phone no.	
	PILE CPA'S	35-0865680		(317) 269-3454	
	Firm's address				
	ONE INDIANA SQUARE, STE. 1200 INDIANAPOLIS, IN 46204				

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

GIRLS INCORPORATED OF GREATER INDIANAPOLIS

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: GIRLS INC.'S MISSION IS TO INSPIRE ALL GIRLS TO BE STRONG, SMART, AND BOLD. IN PARTNERSHIP WITH SCHOOLS AND COMMUNITY ORGANIZATIONS, WE FOCUS ON THE DEVELOPMENT OF THE WHOLE GIRL. SHE LEARNS TO VALUE HERSELF, TAKE RISKS, AND DISCOVER AND DEVELOP HER INHERENT STRENGTHS.

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 405,190. including grants of \$) (Revenue \$ 34,500.) EMPOWERHUB IS A STAFF-LED YEAR-LONG PROGRAM EMBEDDED IN A SCHOOL ENVIRONMENT THAT ALLOWS FOR SUSTAINED EXPOSURE TO GIRLS INC. PROGRAMMING COVERS A VARIETY OF TOPICS INCLUDING BODY IMAGE AND SELF-ESTEEM, STRESS AND HEALTHY COPING MECHANISMS, COLLEGE EXPLORATION AND READINESS, CAREER PREPARATION AND LEADERSHIP DEVELOPMENT, ECONOMIC LITERACY, STEM, ADVOCACY AND COMMUNITY ENGAGEMENT, AND HEALTHY RELATIONSHIPS. WE ALSO PROVIDE SUPPLEMENTAL ACTIVITIES, INCLUDING FITNESS AND HEALTH, THE ARTS, AMONG OTHERS. THE EMPOWERHUB MODEL IS DESIGNED TO SERVE AT LEAST 45 GIRLS ON-SITE, MULTIPLE TIMES PER WEEK, THROUGH A PROGRAMMING MIX OF BEFORE SCHOOL, AFTER SCHOOL, DURING SCHOOL AND/OR SCHOOL BREAKS.

4b (Code:) (Expenses \$ 227,379. including grants of \$) (Revenue \$ 5,691.) EUREKA! IS A SCIENCE, TECHNOLOGY, ENGINEERING, AND MATH (STEM) COLLEGE AND CAREER PREPAREDNESS PROGRAM FOR MIDDLE AND HIGH SCHOOL STUDENTS. THIS IS A FIVE-YEAR COHORT-BASED PROGRAM BEGINNING THE SUMMER BEFORE EIGHTH GRADE. GIRLS PARTICIPATE IN A VARIETY OF COMPELLING ACTIVITIES THAT EXPLORE THE INNOVATIVE WORLD OF STEM THROUGH HANDS ON EXPERIENCES ON COLLEGE CAMPUSES AND STEM WORKPLACE ENVIRONMENTS. THE GOAL OF EUREKA! IS FOR ALL GIRLS IN THE PROGRAM TO ENROLL IN A POST-SECONDARY STEM PROGRAM AND PURSUE A CAREER IN A STEM FIELD.

4c (Code:) (Expenses \$ 96,671. including grants of \$) (Revenue \$ 25,619.) CREATIVE DISCOVERY CAMP EMPOWERS GIRLS WITH FUN, HANDS-ON ACTIVITIES, INTERACTION WITH POSITIVE FEMALE ROLE MODELS AND EDUCATIONAL FIELD TRIPS THAT BROADEN THEIR HORIZONS. THIS CAMP IS DIVIDED INTO FOUR THEMATIC WEEKS BASED ON OUR MISSION STATEMENT: STRONG, SMART, BOLD AND INSPIRED, WITH ACTIVITIES AND FIELD TRIPS TO SUPPORT EACH THEME. CREATIVE DISCOVERY CAMP SERVES UP TO 100 GIRLS, AGES SIX TO FOURTEEN, IN THE GREATER INDIANAPOLIS AREA. OUR CAMP OFFERS GIRLS A SAFE AND CONSTRUCTIVE PLACE TO LEARN AND GROW OVER THEIR SUMMER BREAK FROM SCHOOL.

4d Other program services (Describe on Schedule O.) (Expenses \$ 303,992. including grants of \$) (Revenue \$ 12,192.)

4e Total program service expenses 1,033,232.

**GIRLS INCORPORATED OF GREATER
INDIANAPOLIS**

Part IV Checklist of Required Schedules

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

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Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	13
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

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

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

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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
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	18	
b	Enter the number of voting members included on line 1a, above, who are independent	18	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed IN
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
THE ORGANIZATION - (317) 283-0086
3935 N. MERIDIAN STREET, INDIANAPOLIS, IN 46208

**GIRLS INCORPORATED OF GREATER
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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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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) LINDSAY GRAMLICH PRESIDENT & CEO	40.00			X			178,406.	0.	16,540.	
(2) MICHELLE FREEMAN COO	40.00			X			120,000.	0.	3,000.	
(3) ELLEN BUTZ CHAIR	1.00	X		X			0.	0.	0.	
(4) SUZANA KOVATCH TREASURER/FINANCE CHAIR	1.00	X		X			0.	0.	0.	
(5) LISA HAWKINS SECRETARY/GOVERNANCE CHAIR	1.00	X		X			0.	0.	0.	
(6) CHRIS COTTERILL BOARD MEMBER	1.00	X					0.	0.	0.	
(7) PAYTON DUBOSE BOARD MEMBER	1.00	X					0.	0.	0.	
(8) CARLA HARRIS BOARD MEMBER	1.00	X					0.	0.	0.	
(9) ERICA HARRIS BOARD MEMBER	1.00	X					0.	0.	0.	
(10) KRISTEN LAMPKIN BOARD MEMBER	1.00	X					0.	0.	0.	
(11) RICO FRANCIS BOARD MEMBER	1.00	X					0.	0.	0.	
(12) JENNIFER RUFATTO BOARD MEMBER	1.00	X					0.	0.	0.	
(13) TOSHA HUDDLESTON BOARD MEMBER	1.00	X					0.	0.	0.	
(14) MARK MOSIAS BOARD MEMBER	1.00	X					0.	0.	0.	
(15) EVELYN THOMPSON BOARD MEMBER	1.00	X					0.	0.	0.	
(16) SANDY ASHLEY-JORDAN BOARD MEMBER	1.00	X					0.	0.	0.	
(17) JENNIFER GRADY BOARD MEMBER	1.00	X					0.	0.	0.	

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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	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a	19,396.			
	b	Membership dues	1b				
	c	Fundraising events	1c	162,239.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2,113,873.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 31,945.			
	h Total. Add lines 1a-1f				2,295,508.		
Program Service Revenue	2 a		Business Code				
	PROGRAM FEES		900099	78,002.	78,002.		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
g Total. Add lines 2a-2f				78,002.			
Other Revenue	3		Investment income (including dividends, interest, and other similar amounts)	104,301.			104,301.
	4		Income from investment of tax-exempt bond proceeds				
	5		Royalties				
	6 a	Gross rents	(i) Real	6,000.			
			(ii) Personal				
			6a	6,000.			
	b	Less: rental expenses	6b	0.			
	c	Rental income or (loss)	6c	6,000.			
	d	Net rental income or (loss)		6,000.			6,000.
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	1,188,926.			
			(ii) Other				
			7a	1,188,926.			
	b	Less: cost or other basis and sales expenses	7b	1,151,241.			
	c	Gain or (loss)	7c	37,685.			
d	Net gain or (loss)		37,685.			37,685.	
8 a	Gross income from fundraising events (not including \$ 162,239. of contributions reported on line 1c). See Part IV, line 18	8a	4,256.				
		b	Less: direct expenses	8b	27,268.		
c	Net income or (loss) from fundraising events		-23,012.			-23,012.	
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
		b	Less: direct expenses	9b			
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
		b	Less: cost of goods sold	10b			
		c	Net income or (loss) from sales of inventory				
Miscellaneous Revenue	11 a		Business Code				
	OTHER INCOME		900099	38,524.		38,524.	
	b						
	c						
	d	All other revenue					
e Total. Add lines 11a-11d				38,524.			
12 Total revenue. See instructions				2,537,008.	78,002.	0.	163,498.

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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	317,945.	111,281.	79,486.	127,178.
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	751,647.	537,938.	108,376.	105,333.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	124,463.	69,712.	36,954.	17,797.
10 Payroll taxes	79,013.	49,104.	15,061.	14,848.
11 Fees for services (nonemployees):				
a Management				
b Legal	8,585.	1,125.	7,460.	
c Accounting	20,757.	12,648.	3,547.	4,562.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	22,621.		22,621.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	11,413.	3,290.	2,138.	5,985.
13 Office expenses				
14 Information technology	40,544.	18,646.	5,192.	16,706.
15 Royalties				
16 Occupancy	71,633.	30,912.	30,606.	10,115.
17 Travel	30,148.	28,459.	1,466.	223.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	18,201.	908.	17,293.	
20 Interest	11,519.	7,057.	1,997.	2,465.
21 Payments to affiliates	12,000.	7,440.	2,880.	1,680.
22 Depreciation, depletion, and amortization	84,064.	48,887.	17,565.	17,612.
23 Insurance	19,899.	13,510.	2,912.	3,477.
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 CONTRACT SERVICE EXPENS	156,479.	31,052.	31,687.	93,740.
b VOLUNTEER AND STAFF TRA	36,554.	18,098.	15,056.	3,400.
c SUPPLIES	36,119.	32,616.	2,682.	821.
d IN-KIND EXPENSE	13,257.			13,257.
e All other expenses	24,665.	10,549.	4,890.	9,226.
25 Total functional expenses. Add lines 1 through 24e	1,891,526.	1,033,232.	409,869.	448,425.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**GIRLS INCORPORATED OF GREATER
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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	4,219.	1	552.	
	2 Savings and temporary cash investments	415,149.	2	492,237.	
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net	396,786.	4	871,162.	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges	13,007.	9	24,669.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,887,285.			
	b Less: accumulated depreciation	10b 788,123.	1,117,433.	10c	1,099,162.
	11 Investments - publicly traded securities	3,574,524.	11	4,114,072.	
	12 Investments - other securities. See Part IV, line 11		12		
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11	31,707.	15	30,679.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	5,552,825.	16	6,632,533.		
Liabilities	17 Accounts payable and accrued expenses	65,695.	17	94,190.	
	18 Grants payable		18		
	19 Deferred revenue	2,500.	19	7,500.	
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23 Secured mortgages and notes payable to unrelated third parties	186,919.	23	156,168.	
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	14,040.	25	10,890.	
	26 Total liabilities. Add lines 17 through 25	269,154.	26	268,748.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27 Net assets without donor restrictions	1,246,643.	27	1,342,903.	
	28 Net assets with donor restrictions	4,037,028.	28	5,020,882.	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29 Capital stock or trust principal, or current funds		29		
	30 Paid-in or capital surplus, or land, building, or equipment fund		30		
	31 Retained earnings, endowment, accumulated income, or other funds		31		
	32 Total net assets or fund balances	5,283,671.	32	6,363,785.	
33 Total liabilities and net assets/fund balances	5,552,825.	33	6,632,533.		

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,537,008.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,891,526.
3	Revenue less expenses. Subtract line 2 from line 1	3	645,482.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,283,671.
5	Net unrealized gains (losses) on investments	5	426,510.
6	Donated services and use of facilities	6	6,000.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	2,122.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	6,363,785.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
3b	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		

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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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1011458.	1464010.	1586184.	1944678.	2270819.	8277149.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1011458.	1464010.	1586184.	1944678.	2270819.	8277149.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1413295.
6 Public support. Subtract line 5 from line 4.						6863854.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4	1011458.	1464010.	1586184.	1944678.	2270819.	8277149.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	82,347.	78,456.	111,202.	104,035.	104,301.	480,341.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						8757490.
12 Gross receipts from related activities, etc. (see instructions)					12	382,745.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f))	14	78.38	%
15 Public support percentage from 2024 Schedule A, Part II, line 14	15	80.27	%
16a 33 1/3% support test - 2025. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>		
b 33 1/3% support test - 2024. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2025. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2025 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2024 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2025 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2024 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2025. 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 - 2024. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

Section B - Minimum Asset Amount	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2 Acquisition indebtedness applicable to non-exempt-use assets	2	
3 Subtract line 2 from line 1d.	3	
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by 0.035.	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount	(A) Prior Year	(B) Current Year (optional)
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	Current Year
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6 Total annual distributions. Add lines 1 through 5.	6
7 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	7
8 Distributable amount for 2025 from Section C, line 6	8
9 Line 7 amount divided by line 8 amount	9

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2025	(iii) Distributable Amount for 2025
1 Distributable amount for 2025 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2025 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2025			
a From 2020			
b From 2021			
c From 2022			
d From 2023			
e From 2024			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2025 distributable amount			
i Carryover from 2020 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2025 from Section D, line 6: \$			
a Applied to underdistributions of prior years			
b Applied to 2025 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2026. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2021			
b Excess from 2022			
c Excess from 2023			
d Excess from 2024			
e Excess from 2025			

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Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Draft

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

**GIRLS INCORPORATED OF GREATER
INDIANAPOLIS**

Employer identification number

35-1337205

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).

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

Schedule B (Form 990) (Rev. 12-2024)

Name of organization GIRLS INCORPORATED OF GREATER INDIANAPOLIS	Employer identification number 35-1337205
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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	INDIANAPOLIS COLTS FOUNDATION 7001 W. 56TH ST. INDIANAPOLIS, IN 46253	\$ 60,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	GIRLS INC. NATIONAL RESOURCE CENTER 9449 PRIORITY WAY, WEST DRIVE, STE 100 INDIANAPOLIS, IN 46240	\$ 179,770.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	COX AUTOMOTIVE NEXTGEAR 11799 N COLLEGE AVE CARMEL, IN 46032	\$ 60,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	THE CUMMINS FOUNDATION, INC BOX 3005 M/C 60113 COLUMBUS, IN 47202	\$ 234,360.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	NATIONAL URBAN LEAGUE 117 W 125TH STREET, 3RD FLOOR NEW YORK, NY 10027	\$ 227,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	NINA MASON PULLIAM CHARITABLE TRUST ONE AMERICAN SQUARE 2650 INDIANAPOLIS, IN 46282	\$ 150,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization GIRLS INCORPORATED OF GREATER INDIANAPOLIS	Employer identification number 35-1337205
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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
7	NBA FOUNDATION 3060 PEACHTREE RD NW SUITE 600 ATLANTA, GA 30305	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	UNITED WAY OF CENTRAL INDIANA 2955 NORTH MERIDIAN ST, SUITE 300 INDIANAPOLIS, IN 46208	\$ 85,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	ANTHEM 220 VIRGINIA AVENUE INDIANAPOLIS, IN 46204	\$ 70,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	JD FINISH LINE FOUNDATION 3308 N MITTHOEFFER ROAD INDIANAPOLIS, IN 46235	\$ 65,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	ARTHUR DEAN FAMILY FOUNDATION 3909 N COLLEGE AVE INDIANAPOLIS, IN 46205	\$ 339,628.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization GIRLS INCORPORATED OF GREATER INDIANAPOLIS	Employer identification number 35-1337205
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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
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization GIRLS INCORPORATED OF GREATER INDIANAPOLIS	Employer identification number 35-1337205
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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
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization **GIRLS INCORPORATED OF GREATER
INDIANAPOLIS**

Employer identification number
35-1337205

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

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

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

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

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

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

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

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

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

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

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

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

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

GIRLS INCORPORATED OF GREATER

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	2,984,779.	2,711,553.	2,292,674.	2,967,396.	2,618,929.
b Contributions			85,000.		
c Net investment earnings, gains, and losses	478,175.	319,920.	333,879.	-534,724.	348,467.
d Grants or scholarships					
e Other expenditures for facilities and programs		46,694.		139,998.	
f Administrative expenses					
g End of year balance	3,462,954.	2,984,779.	2,711,553.	2,292,674.	2,967,396.

- 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 65.0000 %
 - c Term endowment 35.0000 %
- 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		194,000.		194,000.
b Buildings		1,511,224.	677,871.	833,353.
c Leasehold improvements				
d Equipment		174,318.	102,509.	71,809.
e Other		7,743.	7,743.	0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1,099,162.

GIRLS INCORPORATED OF GREATER

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

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

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE RIGHT-OF-USE LIABILITIES	10,890.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (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 ...

GIRLS INCORPORATED OF GREATER

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

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

1	Total revenue, gains, and other support per audited financial statements		1	2,949,019.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	426,510.	
b	Donated services and use of facilities	2b	6,000.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	2,122.	
e	Add lines 2a through 2d	2e		434,632.
3	Subtract line 2e from line 1		3	2,514,387.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	22,621.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		22,621.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	2,537,008.

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

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

1	Total expenses and losses per audited financial statements		1	1,868,905.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1		3	1,868,905.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	22,621.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		22,621.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	1,891,526.

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 V, LINE 4:

THE ORGANIZATION RECEIVED \$2,250,000 IN DECEMBER 2019 TO ESTABLISH A PERMANENT ENDOWMENT TO BE MAINTAINED AND MANAGED AS A PERMANENTLY RESTRICTED, DONOR-DESIGNATED ENDOWMENT TO INCREASE SUSTAINABILITY. THE ORGANIZATION MAY SPEND EARNINGS IN ACCORDANCE WITH THE INVESTMENT AND SPENDING POLICY.

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES ON ITS RELATED ACTIVITIES UNDER INTERNAL REVENUE SERVICE CODE SECTION 501(C)(3). ACCORDINGLY, NO PROVISION FOR FEDERAL AND STATE INCOME TAXES HAS BEEN MADE.

THE ORGANIZATION FILES THE REQUIRED FEDERAL AND STATE INFORMATION RETURNS. WHENEVER TAX RETURNS ARE FILED, THE FILING ORGANIZATION MUST EVALUATE THE MERITS OF ITS TAX POSITIONS AND DETERMINE IF THEY WILL BE ULTIMATELY SUSTAINED. THOSE TAX POSITIONS FOR THE ORGANIZATION INCLUDE MAINTAINING THEIR TAX-EXEMPT STATUS AND THE TAXABILITY OF ANY UNRELATED BUSINESS INCOME. THE ORGANIZATION BELIEVES THESE POSITIONS ARE SUSTAINABLE. ALTHOUGH THE ORGANIZATION HAS NOT INCURRED ANY INTEREST AND PENALTIES ASSOCIATED WITH THESE POSITIONS, IT IS THEIR POLICY TO EXPENSE THEM IN THE STATEMENT OF ACTIVITIES.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN BENEFICIAL INTEREST 2,122.

GIRLS INCORPORATED OF GREATER

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))
		TOGETHER EVENT (event type)	(event type)	NONE (total number)	
Revenue	1	Gross receipts	166,495.		166,495.
	2	Less: Contributions	162,239.		162,239.
	3	Gross income (line 1 minus line 2)	4,256.		4,256.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages	24,688.		24,688.
	8	Entertainment			
	9	Other direct expenses	2,580.		2,580.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			27,268.
11	Net income summary. Subtract line 10 from line 3, column (d)			-23,012.	

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

GIRLS INCORPORATED OF GREATER
INDIANAPOLIS

Part IV Supplemental Information *(continued)*

Draft

**SCHEDULE J
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization **GIRLS INCORPORATED OF GREATER INDIANAPOLIS** Employer identification number **35-1337205**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) (Rev. 12-2024)

GIRLS INCORPORATED OF GREATER

Schedule J (Form 990) (Rev. 12-2024) INDIANAPOLIS

35-1337205

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) LINDSAY GRAMLICH PRESIDENT & CEO	(i)	178,406.	0.	0.	0.	16,540.	194,946.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2025

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.

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

Name of the organization **GIRLS INCORPORATED OF GREATER INDIANAPOLIS** Employer identification number **35-1337205**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (SPECIAL EVENT F)	X	1	24,688.	FMV
26 Other (PROGRAM SUPPLIE)	X	1	7,257.	FMV
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgment **29**

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a		X

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

Schedule M (Form 990) 2025 Created 12/29/25

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization GIRLS INCORPORATED OF GREATER INDIANAPOLIS	Employer identification number 35-1337205
---	---

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
SCHOOLS AND COMMUNITY ORGANIZATIONS, WE FOCUS ON THE DEVELOPMENT OF THE
WHOLE GIRL. SHE LEARNS TO VALUE HERSELF, TAKE RISKS, AND DISCOVER AND
DEVELOP HER INHERENT STRENGTHS. THE COMBINATION OF LONG-LASTING
MENTORING RELATIONSHIPS, A PRO-GIRL ENVIRONMENT, AND RESEARCH-BASED
PROGRAMMING EQUIPS GIRLS TO NAVIGATE GENDER, ECONOMIC AND SOCIAL
BARRIERS, AND GROW UP HEALTHY, EDUCATED, AND INDEPENDENT. INFORMED BY
GIRLS AND THEIR FAMILIES, WE ALSO ADVOCATE FOR OPPORTUNITIES AND
POSSIBILITIES FOR ALL GIRLS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
THE COMBINATION OF LONG-LASTING MENTORING RELATIONSHIPS, A PRO-GIRL
ENVIRONMENT, AND RESEARCH-BASED PROGRAMMING EQUIPS GIRLS TO NAVIGATE
GENDER, ECONOMIC AND SOCIAL BARRIERS, AND GROW UP HEALTHY, EDUCATED,
AND INDEPENDENT. INFORMED BY GIRLS AND THEIR FAMILIES, WE ALSO ADVOCATE
FOR OPPORTUNITIES AND POSSIBILITIES FOR ALL GIRLS.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:
IN ADDITION TO EMPOWERHUB PROGRAMMING, EMPOWERHER DELIVERS SHORT-CYCLE
LESSONS FOR OUR YOUNGEST PARTICIPANTS. TOPICS FOR EMPOWERHER COVER
BOUNDARIES, ANTI-BULLYING, EMOTIONAL REGULATION, AND BODY IMAGE, WITH
OPTIONAL STEM ACTIVITIES. SESSIONS OCCUR IN CLASSROOMS OR GROUP
SETTINGS WITH STRUCTURED FACILITATION. THE PROGRAM STRENGTHENS
SOCIALEMOTIONAL COMPETENCIES WHILE MAINTAINING EMOTIONAL AND PHYSICAL
SAFETY.

UNDER THE EMPOWERHUB PROGRAM, BOLD BASH EVENTS ARE SCHOOL-BASED
INTRODUCTIONS FOR GIRLS TO LIFE SKILLS, CONFIDENCE-BUILDING, AND
POSITIVE PEER RELATIONSHIPS. ACTIVITIES EMPHASIZE COMMUNICATION,
LEADERSHIP, AND HEALTHY CONFLICT RESOLUTION IN A STRUCTURED LUNCHTIME
FORMAT. STAFF MAINTAIN CONSISTENT SUPERVISION AND BEHAVIORAL
EXPECTATIONS TO ENSURE SAFETY.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
YOUNG WOMEN IN LEADERSHIP ("YWIL") IS A PROGRAM DESIGNED FOR HIGH
SCHOOL GIRLS THAT FOCUSES ON LEADERSHIP DEVELOPMENT AND COLLEGE AND
CAREER PREPAREDNESS. YWIL CONNECTS GIRLS WITH EXPLORING HIGHER
EDUCATION OPTIONS, VARIOUS CAREER FIELDS, AND FINANCIAL SUPPORT
OPPORTUNITIES, AND DEVELOPS SKILLS IN COMMUNICATION, INDEPENDENCE, AND
RESPONSIBILITY. THROUGH YWIL, WE HAVE THE CAPACITY TO SERVE 25 GIRLS
THROUGH A MINIMUM OF 18 PROGRAM SESSIONS. THE PROGRAM YEAR IS FROM
SEPTEMBER THROUGH MAY.

WITHIN THE YWIL PROGRAM, INSPIREHER IS A TAILORED APPROACH THAT
PROVIDES SUPPLEMENTAL ACADEMIC SUPPORT, MENTORING, AND COLLEGE/CAREER
READINESS THROUGH STRUCTURED WORKSHOPS, SUPERVISED ENGAGEMENTS,
EXPERIENTIAL FIELD TRIPS, AND LEADERSHIP EXPERIENCES.

LEADERSHIP ACADEMY IS A PROJECT WITHIN YWIL THAT BUILDS SELF-AWARENESS,
PROFESSIONAL SKILLS, AND INTERPERSONAL ABILITIES THROUGH STRUCTURED
SUMMER PROGRAMMING. ACTIVITIES INCLUDE VALUES EXPLORATION, TEAM
BUILDING, AND LEADERSHIP SKILL DEVELOPMENT IN SUPERVISED SETTINGS.

Name of the organization	GIRLS INCORPORATED OF GREATER INDIANAPOLIS	Employer identification number	35-1337205
EXPENSES \$ 186,924. INCLUDING GRANTS OF \$ 0.		REVENUE \$ 12,192.	

ALUMNAE IS A PROGRAM TO SUPPORT YOUNG WOMEN THROUGH THEIR FINAL YEARS IN HIGH SCHOOL, THEIR TRANSITION TO COLLEGE, AND FROM COLLEGE TO A CAREER. THE PROGRAM FOCUSES ON PREPARATION AND SUPPORT TO GRADUATE FROM HIGH SCHOOL WITH THE SKILLS AND CONFIDENCE TO PURSUE POST-SECONDARY PLANS. IT DELIVERS PROGRAMING DEDICATED TO FIVE KEY COMPONENTS: INDIVIDUALIZED SUPPORT, LIFE SKILL WORKSHOPS, CONTINUING EDUCATION, LEADERSHIP OPPORTUNITIES AND DEVELOPMENT, AND MENTAL WELLNESS.

ALUMNAE, YWIL, AND EUREKA! PROGRAMS FORM PROJECT ACCELERATE TO SERVE OLDER GIRL PARTICIPANTS FROM THE AGES OF 18-24. PROJECT ACCELERATE OFFERS COMPREHENSIVE PROGRAMS TO ADVANCE YOUNG WOMEN'S EDUCATIONAL ATTAINMENT AND SKILL DEVELOPMENT FOR PROFESSIONAL LEADERSHIP ROLES IN AN EVOLVING WORK ENVIRONMENT.
EXPENSES \$ 117,068. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION B, LINE 11B:
THE FINANCE COMMITTEE PERFORMS A DETAIL REVIEW OF THE 990. THE BOARD MEMBERS RECEIVE A DRAFT OF THE 990 VIA EMAIL WITH EXPLANATIONS OF HOW TO INTERPRET THE 990 AND VARIOUS COMPONENTS OF IT. IF THERE ARE ANY QUESTIONS BY BOARD MEMBERS THEY SUBMIT THEM TO STAFF VIA TELEPHONE OR EMAIL. THE 990 IS INCLUDED IN A BOARD MEETING AGENDA AND IS VOTED ON FOR APPROVAL.

FORM 990, PART VI, SECTION B, LINE 12C:
GIRLS INCORPORATED BOARD MEMBERS, OFFICERS, AND ALL EMPLOYEES AT THE DIRECTOR LEVEL AND ABOVE ARE REQUIRED ANNUALLY TO REVIEW AND SIGN THE CONFLICT OF INTEREST STATEMENT. MONITORING FOR THE EXISTENCE OF CONFLICTS OF INTEREST IS A SHARED RESPONSIBILITY OF THE CHIEF EXECUTIVE OFFICER, STAFF, AND THE BOARD EXECUTIVE COMMITTEE. THE BOARD'S ENFORCEMENT PROCESS INCLUDES DISCOURAGING EVEN THE APPEARANCE OF A CONFLICT OF INTEREST. HOWEVER, THE POLICY ALSO OUTLINES A PROCESS FOR DISCLOSURE OF POTENTIAL CONFLICTS AND IT DESCRIBES HOW AN AFFECTED BOARD MEMBER IS REQUIRED TO BEHAVE WITH RESPECT TO SELF RECUSAL FROM DISCUSSION AND VOTING ON ANY MATTERS RELATED TO A POTENTIAL AREA OF CONFLICT.

FORM 990, PART VI, SECTION B, LINE 15:
THE BOARD'S EXECUTIVE COMMITTEE CONDUCTS THE PRESIDENT & CEO'S PERFORMANCE REVIEW. THE CHAIR OF THE BOARD LEADS THE PROCESS BY COLLECTING INFORMATION FROM THE CEO, STAFF, AND MEMBERS OF THE BOARD. ONCE A REVIEW RATING IS DETERMINED, THE EXECUTIVE COMMITTEE DETERMINES THE PAYMENT OF A MERIT INCREASE OR BONUS BY LOOKING AT COMPARATIVE SALARY DATA FROM SIMILAR NON-PROFIT ORGANIZATIONS. THIS DATA IS AVAILABLE FROM A SALARY STUDY COMPLETED BY CHARITABLE ADVISORS LLC. THE EXECUTIVE COMMITTEE PREPARES A REVIEW OF THE CEO'S PERFORMANCE AND A RECOMMENDATION. THE BOARD CHAIR AND ANOTHER MEMBER OF THE EXECUTIVE COMMITTEE MEET WITH THE CEO TO DISCUSS THE BOARD'S COMMENTS AND DECISIONS ABOUT COMPENSATION. KEY EXECUTIVE TEAM EMPLOYEE PERFORMANCE IS REVIEWED BY THE PRESIDENT & CEO ANNUALLY WITH INPUT FROM INDIVIDUAL STAFF MEMBERS. ONCE A REVIEW RATING IS DETERMINED, THE PRESIDENT & CEO DETERMINES THE PAYMENT OF A MERIT INCREASE OR BONUS BY LOOKING AT COMPARATIVE SALARY DATA FROM SIMILAR NON-PROFIT ORGANIZATIONS.

FORM 990, PART VI, SECTION C, LINE 19:
GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

Name of the organization **GIRLS INCORPORATED OF GREATER
INDIANAPOLIS**

Employer identification number
35-1337205

CHANGE IN BENEFICIAL INTEREST

2,122.

Draft

DATE

Lindsay Gramlich
Girls Incorporated® of Greater Indianapolis
3935 N. Meridian Street
Indianapolis, IN 46208

Attention: Board of Directors

We have audited the financial statements of Girls Incorporated® of Greater Indianapolis (the "Organization") for the year ended December 31, 2025, and we will issue our report thereon dated DATE. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 30, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2025. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Allocation of Functional Expenses

Expenses are required to be disclosed by function which segregates program costs from administration. Direct costs are charged directly to program costs while indirect costs such as salaries are allocated based on time spent. Management's estimate of the allocation of expenses by function is based on the directly identifiable expenses of supporting the various programs and other activities and expenses related to more than one function and are allocated among the program services and supporting services categories based on cost allocations based on time and usage by personnel and programs. We evaluated the key factors and assumptions used to develop the functional allocation of expenses in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached Adjusting Journal Entries Report summarizes both the material and immaterial misstatements

that were either provided to us by management or detected as a result of audit procedures and corrected by management.

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated **DATE**.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We have separately communicated that there were no significant deficiencies or material weaknesses in internal control over financial reporting identified during our audit of the financial statements in a letter dated **DATE**.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors, respective committees, and management of Girls Incorporated® of Greater Indianapolis and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,
Pile CPAs

Girls, Inc.

Year End: December 31, 2025

Journal Entries: Adjusting

Date: 1/1/2025 To 12/31/2025

Prepared by	Reviewed by 1	Reviewed by 2	Reviewed by 3
GNG 2/26/2026	JCK 2/28/2026		

8010

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence	Misstatement
Net Income (Loss) Before Adjustments							1,046,075.28			
1	12/31/2025	Corporate Contributions	4012	7002		55,200.00				
1	12/31/2025	Corporate Contributions	4012	7002	10,000.00					
1	12/31/2025	Corporate Grants	4013	7002	55,200.00					
1	12/31/2025	Corporate Grants	4013	7002		10,000.00				
		Reclass classification of revenues between grant and contributions for presentation purposes.								Factual
					65,200.00	65,200.00	1,046,075.28	0.00		
2	12/31/2025	Prepaid Expenses	1400	5402	12,570.05					
2	12/31/2025	Medical Benefits Expense	5210	5402		12,570.05				
		** Reverse on 1/1** To move healthcare prepaid expense from expense to prepaids.								Factual
					12,570.05	12,570.05	1,058,645.33	12,570.05		
3	12/31/2025	Building	1620	5504. 1	5,844.00					
3	12/31/2025	Building	1620	5504. 1	5,600.00					
3	12/31/2025	Equipment	1640	5504. 1	2,373.00					
3	12/31/2025	Contractor Services Expense	5400	5504. 1		5,844.00				
3	12/31/2025	Contractor Services Expense	5400	5504. 1		5,600.00				
3	12/31/2025	Equipment Expense	5800	5504. 1		2,373.00				
		Capitalize purchase and installation of new signs from expense to fixed assets.								Factual
					13,817.00	13,817.00	1,072,462.33	13,817.00		
4	12/31/2025	Building	1620	5505		8,835.00				
4	12/31/2025	Building - Accum Depreciation	1720	5505	8,835.00					
		Record current year fixed asset disposals (signs)								Factual
					8,835.00	8,835.00	1,072,462.33	0.00		
5	12/31/2025	Land Improvements - Accum Depr	1710	5503		2,765.28				
5	12/31/2025	Building - Accum Depreciation	1720	5503		681.19				

PRELIMINARY DRAFT SUBJECT TO CHANGE. NO OPINION EXPRESSED.

Girls, Inc.

Year End: December 31, 2025

Journal Entries: Adjusting

Date: 1/1/2025 To 12/31/2025

Prepared by	Reviewed by 1	Reviewed by 2	Reviewed by 3
GNG 2/26/2026	JCK 2/28/2026		

8010-1

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence	Misstatement
5	12/31/2025	Furniture & Fixtures - Accum De	1730	5503		357.14				
5	12/31/2025	Equipment - Accum Depr	1740	5503		131.86				
5	12/31/2025	Depreciation Expense	8000	5503	3,935.47					
		Record current year depreciation expense								Factual
					3,935.47	3,935.47	1,068,526.86	(3,935.47)		
6	12/31/2025	Interest Income	4800	5102	75.21					
6	12/31/2025	Investment Interest & Dividends	4900	5102		75.21				
6	12/31/2025	Investment Interest & Dividends	4900	5102		95.00				
6	12/31/2025	Investment Interest & Dividends	4900	5102		3,929.77				
6	12/31/2025	Investment Unrealized Gain/Loss	4920	5102	3,929.77					
6	12/31/2025	Miscellaneous Expense	7400	5102	95.00					
		Recalss investment activity for reporting purposes.								Factual
					4,099.98	4,099.98	1,068,526.86	0.00		
7	12/31/2025	Other Income	4600	5506		26,265.00				
7	12/31/2025	Other Income	4600	5506		12,257.42				
7	12/31/2025	Facilities Expense	5710	5506	26,265.00					
7	12/31/2025	Facilities Expense	5710	5506	12,257.42					
		Adjust insurance proceeds related to the storm damage from facilities expense to other income.								Factual
					38,522.42	38,522.42	1,068,526.86	0.00		
8	12/31/2025	Construction in Progress	1590	5507	14,295.62					
8	12/31/2025	I/T Expense	5830	5507		14,085.63				
8	12/31/2025	Program Supplies Expense	5920	5507		209.99				
		Make adjustment for purchases related to podcast studio from expense account to construction in progress								Factual
					14,295.62	14,295.62	1,082,822.48	14,295.62		
9	12/31/2025	Payroll Liabilities: Payroll Taxes	2305	6201		2,520.61				
9	12/31/2025	FICA SSA Tax Expense	5110	6201	2,042.84					
9	12/31/2025	FICA MED Tax Expense	5120	6201	477.77					

PRELIMINARY DRAFT SUBJECT TO CHANGE. NO OPINION EXPRESSED.

Girls, Inc.

Year End: December 31, 2025

Journal Entries: Adjusting

Date: 1/1/2025 To 12/31/2025

Prepared by	Reviewed by 1	Reviewed by 2	Reviewed by 3
GNG 2/26/2026	JCK 2/28/2026		

8010-2

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence	Misstatement
		To accrue payroll taxes as of year-end			2,520.61	2,520.61	1,080,301.87	(2,520.61)		Factual
10	12/31/2025	Prepaid Expenses	1400	5554		187.50				
10	12/31/2025	Operating ROU Asset Accum Amort	1905	5554		3,150.62				
10	12/31/2025	Short-Term Oper Lease Liability	2720	5554		322.08				
10	12/31/2025	Short-Term Oper Lease Liability	2720	5554	187.50					
10	12/31/2025	Long-Term Oper Lease Liability	2820	5554	3,285.20					
10	12/31/2025	Leased Equipment Expense	5810	5554	187.50					
		Record current year ROU lease activity.			3,660.20	3,660.20	1,080,114.37	(187.50)		Factual
11	12/31/2025	Gift In Kind Income	4300	7004		1,500.00				
11	12/31/2025	Gift In Kind Expense	7411	7004	1,500.00					
		To record three months of in-kind marketing services (Evergreen Strategies)			1,500.00	1,500.00	1,080,114.37	0.00		Factual
12	12/31/2025	Foundation Contributions	4022	7003	2,500.00					
12	12/31/2025	Event Sponsorship Income	4402	7003		2,500.00				
		To adjust event sponsorship income into special event revenue			2,500.00	2,500.00	1,080,114.37	0.00		Factual
13	12/31/2025	Accounts Receivable	1200	5504. 4	2,140.00					
13	12/31/2025	Land Improvements	1610	5504. 4		2,140.00				
		Record receivable for overpayment to Shepherd Fencing			2,140.00	2,140.00	1,080,114.37	0.00		Factual
					173,596.35	173,596.35	1,080,114.37	34,039.09		

DATE

To Board of Directors
Girls Incorporated® of Greater Indianapolis
3935 N. Meridian Street
Indianapolis, IN 46208

In planning and performing our audit of the financial statements of Girls Incorporated® of Greater Indianapolis, Inc. (the "Organization") as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's system of internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

PRELIMINARY DRAFT. SUBJECT TO CHANGE. NO OPINION EXPRESSED.

Girls Inc. of Greater Indianapolis
Balance Sheet Prev Year Comparison
As of March 31, 2026

	Total			
	As of Mar 31, 2026	As of Mar 31, 2025	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Checking Account	23,494.25	24,576.64	-1,082.39	-4.40%
1010 Sweep Account	516,749.50	214,117.82	302,631.68	141.34%
1050 Petty Cash	100.00	100.00	0.00	0.00%
1310 Postage Meter Account	218.52	452.38	-233.86	-51.70%
Total Bank Accounts	\$ 540,562.27	\$ 239,246.84	\$ 301,315.43	125.94%
Accounts Receivable				
1200 Accounts Receivable	689,146.75	424,570.91	264,575.84	62.32%
Total Accounts Receivable	\$ 689,146.75	\$ 424,570.91	\$ 264,575.84	62.32%
Other Current Assets				
1300 Undeposited Funds	0.00	5,500.00	-5,500.00	-100.00%
1400 Prepaid Expenses	5,324.26	4,930.22	394.04	7.99%
1500 Investments	633,621.67	587,671.36	45,950.31	7.82%
1505 Endowment Investments	3,386,653.49	2,967,332.54	419,320.95	14.13%
1550 CICF Endowment Fund	19,386.44	17,264.29	2,122.15	12.29%
Total Other Current Assets	\$ 4,044,985.86	\$ 3,582,698.41	\$ 462,287.45	12.90%
Total Current Assets	\$ 5,274,694.88	\$ 4,246,516.16	\$ 1,028,178.72	24.21%
Fixed Assets				
1600 Land	194,000.00	194,000.00	0.00	0.00%
1610 Land Improvements	59,020.87	34,700.00	24,320.87	70.09%
1620 Building	1,437,908.34	1,435,299.34	2,609.00	0.18%
1630 Furniture & Fixtures	102,377.34	72,377.34	30,000.00	41.45%
1640 Equipment	71,940.84	69,567.84	2,373.00	3.41%
1650 Technology Portal	7,742.50	7,742.50	0.00	0.00%
1710 Land Improvements - Accum Depr	-39,694.78	-34,700.00	-4,994.78	-14.39%
1720 Building - Accum Depreciation	-656,206.48	-602,386.53	-53,819.95	-8.93%
1730 Furniture & Fixtures - Accum De	-65,994.67	-63,187.47	-2,807.20	-4.44%
1740 Equipment - Accum Depr	-41,325.25	-24,909.90	-16,415.35	-65.90%
1750 Technology Portal - Accum Depr	-7,742.50	-7,742.50	0.00	0.00%
Total Fixed Assets	\$ 1,062,026.21	\$ 1,080,760.62	-\$ 18,734.41	-1.73%
Other Assets				
1590 Construction in Progress	14,295.62	26,460.87	-12,165.25	-45.97%
1900 Operating Right of Use Asset	16,651.35	16,651.35	0.00	0.00%
1905 Operating ROU Asset Accum Amort	-5,359.05	-2,208.43	-3,150.62	-142.66%
Total Other Assets	\$ 25,587.92	\$ 40,903.79	-\$ 15,315.87	-37.44%
TOTAL ASSETS	\$ 6,362,309.01	\$ 5,368,180.57	\$ 994,128.44	18.52%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 Accounts Payable	5,315.53	16,423.38	-11,107.85	-67.63%
2015 Tenant Security Deposit	500.00	500.00	0.00	0.00%
Total Accounts Payable	\$ 5,815.53	\$ 16,923.38	-\$ 11,107.85	-65.64%
Credit Cards				
2010 Company Credit Card NBofl	5,686.13	5,402.56	283.57	5.25%
Total Credit Cards	\$ 5,686.13	\$ 5,402.56	\$ 283.57	5.25%
Other Current Liabilities				
2200 Payroll Liabilities	0.00	0.00	0.00	
2240 Dental & Vision Deductions	-163.43	32.67	-196.10	-600.24%
2260 403 B Deductions	0.00	-2.76	2.76	100.00%

2270 AFLAC Deductions - Pre-tax	267.00	267.00	0.00	0.00%
2300 Salaries & Wages Payable	34,043.55	27,129.74	6,913.81	25.48%
2310 PTO Payable	21,391.15	10,464.83	10,926.32	104.41%
Total 2200 Payroll Liabilities	\$ 55,538.27	\$ 37,891.48	\$ 17,646.79	46.57%
2305 Payroll Taxes Payable	2,520.61	0.00	2,520.61	
2710 Mortgage Payable Current Debt	24,530.92	24,376.56	154.36	0.63%
2720 Short-Term Oper Lease Liability	3,097.70	2,963.12	134.58	4.54%
Total Other Current Liabilities	\$ 85,687.50	\$ 65,231.16	\$ 20,456.34	31.36%
Total Current Liabilities	\$ 97,189.16	\$ 87,557.10	\$ 9,632.06	11.00%
Long-Term Liabilities				
2810 Mortgage Payable Long Term Debt	123,710.08	154,558.95	-30,848.87	-19.96%
2820 Long-Term Oper Lease Liability	7,791.95	11,077.15	-3,285.20	-29.66%
Total Long-Term Liabilities	\$ 131,502.03	\$ 165,636.10	-\$ 34,134.07	-20.61%
Total Liabilities	\$ 228,691.19	\$ 253,193.20	-\$ 24,502.01	-9.68%
Equity				
3000 Unrestricted Net Assets	1,342,903.75	1,246,643.52	96,260.23	7.72%
3100 Donor Restricted Net Assets	2,770,881.95	1,787,027.81	983,854.14	55.06%
3200 Endowment	2,250,000.00	2,250,000.00	0.00	0.00%
Net Revenue	-230,167.88	-168,683.96	-61,483.92	-36.45%
Total Equity	\$ 6,133,617.82	\$ 5,114,987.37	\$ 1,018,630.45	19.91%
TOTAL LIABILITIES AND EQUITY	\$ 6,362,309.01	\$ 5,368,180.57	\$ 994,128.44	18.52%

Accrual Basis

Girls Inc. of Greater Indianapolis
Profit Loss Prev Year Comparison
January - March, 2026

	Total			
	Jan - Mar, 2026	Jan - Mar, 2025 (PY)	Change	% Change
Revenue				
4000 Individual Donations	22,960.40	18,078.02	4,882.38	27.01%
4010 Corporate Donations & Grants	93,933.53	93,753.96	179.57	0.19%
4020 Foundation Donations & Grants	107,500.00	58,335.98	49,164.02	84.28%
4035 Restricted for Future Years	100,000.00	0.00	100,000.00	-
4100 Program Services Income	9,822.50	18,065.00	-8,242.50	-45.63%
4200 Rental Income	1,500.00	1,500.00	0.00	0.00%
4300 Gift In Kind Income	1,500.00	1,925.00	-425.00	-22.08%
4400 Event, Net	0.00	25,000.00	-25,000.00	-100.00%
4800 Interest Income	3,513.56	2,247.56	1,266.00	56.33%
4900 Investment Interest & Dividends	18,697.65	13,347.39	5,350.26	40.08%
4910 Investment Realized Gain/Loss	672.60	17,476.41	-16,803.81	-96.15%
4920 Investment Unrealized Gain/Loss	-109,603.51	-44,383.89	-65,219.62	-146.94%
Total Revenue	\$ 250,496.73	\$ 205,345.43	\$ 45,151.30	21.99%
Gross Profit	\$ 250,496.73	\$ 205,345.43	\$ 45,151.30	21.99%
Expenditures				
5000 Salaries & Wages Expense	255,034.84	212,589.42	42,445.42	19.97%
5100 Payroll Taxes Expense	18,903.96	15,652.83	3,251.13	20.77%
5200 Benefits Expense	41,271.91	19,830.45	21,441.46	108.12%
5300 Other Labor Expense	11,421.81	1,757.75	9,664.06	549.80%
5400 Contractor Services Expense	42,410.59	34,943.58	7,467.01	21.37%
5500 Professional Fees Expense	9,500.00	10,702.00	-1,202.00	-11.23%
5600 Insurance Expense	7,606.84	5,948.75	1,658.09	27.87%
5700 Occupancy Expense	13,024.47	13,595.95	-571.48	-4.20%
5800 Equipment Expense	24,477.14	9,876.06	14,601.08	147.84%
5900 Materials & Supplies Expense	11,545.31	5,710.39	5,834.92	102.18%
6000 Public Relations Expense	2,956.64	2,485.62	471.02	18.95%
6100 Printing & Mailing Expense	600.51	0.00	600.51	0.00%
6200 Workforce Development Expenses	0.00	0.00	0.00	0.00%
6300 Travel Expense	5,069.63	7,222.72	-2,153.09	-29.81%
6400 Conference Expense	1,260.87	0.00	1,260.87	0.00%
6500 Membership & Subscription Exp	410.00	410.00	0.00	0.00%
6600 National Dues Expense	3,150.00	3,000.00	150.00	5.00%
7000 Bank Charges Expense	850.00	67.54	782.46	1158.51%
7100 Credit Card Processing Exp	452.91	317.10	135.81	42.83%
7200 Interest Expense	2,813.03	2,002.15	810.88	40.50%
7300 Investment Fees Expense	3,563.94	5,959.91	-2,395.97	-40.20%
7411 Gift In Kind Expense	1,500.00	1,925.00	-425.00	-22.08%
8000 Depreciation Expense	22,840.21	20,032.17	2,808.04	14.02%
Total Expenditures	\$ 480,664.61	\$ 374,029.39	\$ 106,635.22	28.51%
Net Operating Revenue	-\$ 230,167.88	-\$ 168,683.96	-\$ 61,483.92	-36.45%
Net Revenue	-\$ 230,167.88	-\$ 168,683.96	-\$ 61,483.92	-36.45%

Accrual Basis

Girls Inc. of Greater Indianapolis
Profit Loss by Class 2026
 January - March, 2026

	Administration	Fundraising	Alumnae	Camp	EmpowerHubs	Eureka!	YWIL	Total Program	TOTAL
Revenue									
4000 Individual Donations	0.00	19,785.91	0.00	3,174.49	0.00	0.00	0.00	3,174.49	22,960.40
4010 Corporate Donations & Grants	0.00	15,033.53	0.00	0.00	0.00	3,500.00	75,400.00	78,900.00	93,933.53
4020 Foundation Donations & Grants	0.00	70,500.00	0.00	27,000.00	0.00	10,000.00	0.00	37,000.00	107,500.00
4035 Restricted for Future Years	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00
4100 Program Services Income	0.00	0.00	0.00	1,510.00	7,500.00	360.00	452.50	9,822.50	9,822.50
4200 Rental Income	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
4300 Gift In Kind Income	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
4800 Interest Income	3,513.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,513.56
4900 Investment Interest & Dividends	18,697.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,697.65
4910 Investment Realized Gain/Loss	672.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	672.60
4920 Investment Unrealized Gain/Loss	-109,603.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-109,603.51
Total Revenue	-\$ 85,219.70	\$ 106,819.44	\$ 0.00	\$ 31,684.49	\$ 7,500.00	\$ 13,860.00	\$ 175,852.50	\$ 228,896.99	\$ 250,496.73
Gross Profit	-\$ 85,219.70	\$ 106,819.44	\$ 0.00	\$ 31,684.49	\$ 7,500.00	\$ 13,860.00	\$ 175,852.50	\$ 228,896.99	\$ 250,496.73
Expenditures									
5000 Salaries & Wages Expense	36,186.11	65,067.47	6,981.05	8,706.24	77,312.60	34,117.04	26,664.33	153,781.26	255,034.84
5100 Payroll Taxes Expense	2,618.28	3,540.92	1,824.72	650.22	5,748.44	2,673.13	1,848.25	12,744.76	18,903.96
5200 Benefits Expense	12,455.28	7,577.74	364.61	14.44	14,158.66	3,264.89	3,436.29	21,238.89	41,271.91
5300 Other Labor Expense	1,441.68	2,257.46	944.94	23.56	4,446.93	1,192.10	1,115.14	7,722.67	11,421.81
5400 Contractor Services Expense	4,875.59	37,010.00	0.00	0.00	0.00	0.00	525.00	525.00	42,410.59
5500 Professional Fees Expense	1,273.00	2,308.50	237.50	475.00	2,498.50	1,539.00	1,168.50	5,918.50	9,500.00
5600 Insurance Expense	1,271.83	1,532.85	422.68	499.04	2,106.59	1,070.02	703.83	4,802.16	7,606.84
5700 Occupancy Expense	2,241.10	2,892.26	404.43	599.01	3,200.66	2,277.31	1,409.70	7,891.11	13,024.47
5800 Equipment Expense	794.83	5,409.06	470.51	427.32	2,567.25	2,745.36	12,062.81	18,273.25	24,477.14
5900 Materials & Supplies Expense	342.00	126.25	289.18	25.00	397.78	4,531.87	5,833.23	11,077.06	11,545.31
6000 Public Relations Expense	82.19	2,049.80	0.00	0.00	24.65	800.00	0.00	824.65	2,956.64
6100 Printing & Mailing Expense	121.54	345.58	0.00	0.00	33.39	100.00	0.00	133.39	600.51
6200 Workforce Development Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6300 Travel Expense	126.30	66.81	0.00	0.00	1,709.36	3,167.16	0.00	4,876.52	5,069.63
6400 Conference Expense	1,260.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,260.87
6500 Membership & Subscription Exp	0.00	0.00	0.00	0.00	0.00	410.00	0.00	410.00	410.00
6600 National Dues Expense	720.00	420.00	180.00	180.00	720.00	600.00	330.00	2,010.00	3,150.00
7000 Bank Charges Expense	800.00	0.00	0.00	0.00	0.00	50.00	0.00	50.00	850.00
7100 Credit Card Processing Exp	0.00	254.45	0.00	169.19	0.00	11.97	17.30	198.46	452.91
7200 Interest Expense	376.95	683.56	70.33	140.65	739.82	455.71	346.01	1,752.52	2,813.03
7300 Investment Fees Expense	3,563.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,563.94
7411 Gift In Kind Expense	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
8000 Depreciation Expense	2,829.91	5,595.74	646.37	1,217.39	5,975.05	3,738.98	2,836.77	14,414.56	22,840.21
Total Expenditures	\$ 73,381.40	\$ 138,638.45	\$ 12,836.32	\$ 13,127.06	\$ 121,639.68	\$ 62,744.54	\$ 58,297.16	\$ 268,644.76	\$ 480,664.61
Net Operating Revenue	-\$ 158,601.10	-\$ 31,819.01	-\$ 12,836.32	\$ 18,557.43	-\$ 114,139.68	-\$ 48,884.54	\$ 117,555.34	-\$ 39,747.77	-\$ 230,167.88
Net Revenue	-\$ 158,601.10	-\$ 31,819.01	-\$ 12,836.32	\$ 18,557.43	-\$ 114,139.68	-\$ 48,884.54	\$ 117,555.34	-\$ 39,747.77	-\$ 230,167.88
Percentage of Expenses by Function	15.27%	28.84%	2.67%	2.73%	25.31%	13.05%	12.13%	55.89%	

Girls Incorporated of Greater Indianapolis
2026 Budget vs. Actuals
As of March 31, 2026

	Total				Notes - 3 mos. equals 25% of budget.
	Actual	Budget	over Budget	% of Budget	
Revenue					
4000 Individual Donations	22,960.40	187,750.00	-164,789.60	12.23%	Most individual gifts near year-end.
4010 Corporate Donations & Grants	93,933.53	939,000.00	-845,066.47	10.00%	Corporate gifts/grants are not distributed evenly throughout year.
4020 Foundation Donations & Grants	107,500.00	707,000.00	-599,500.00	15.21%	Foundation gifts/grants are not distributed evenly throughout year.
4100 Program Services Income	9,822.50	109,375.00	-99,552.50	8.98%	Most occur April - October.
4200 Rental Income	1,500.00	6,000.00	-4,500.00	25.00%	\$500 per month from our tenant Indiana Council on Problem Gambling.
4300 Gift In Kind Income	1,500.00	0.00	1,500.00		Evergreen Communication Strategies
4400 Event, Net	0.00	129,000.00	-129,000.00	0.00%	Event income and expenses will occur during the late summer.
4800 Interest Income	3,513.56	6,000.00	-2,486.44	58.56%	Increased due to larger than usual cash in sweep account so far this year.
Total Revenue	\$ 240,729.99	\$ 2,084,125.00	-\$ 1,843,395.01	11.55%	
Gross Profit	\$ 240,729.99	\$ 2,084,125.00	-\$ 1,843,395.01	11.55%	
Expenditures					
5000 Salaries & Wages Expense	255,034.84	1,298,000.00	-1,042,965.16	19.65%	Additional staff is being added for Development and Programs.
5100 Payroll Taxes Expense	18,903.96	99,300.00	-80,396.04	19.04%	Additional staff is being added for Development and Programs.
5200 Benefits Expense	41,271.91	175,250.00	-133,978.09	23.55%	Additional staff is being added for Development and Programs.
5300 Other Labor Expense	11,421.81	30,000.00	-18,578.19	38.07%	Additional staff is being added for Development and Programs.
5400 Contractor Services Expense	42,410.59	72,500.00	-30,089.41	58.50%	Incremental payment to Intentional Consultants for staff coaching
5500 Professional Fees Expense	9,500.00	28,200.00	-18,700.00	33.69%	Audit progress billing
5600 Insurance Expense	7,606.84	26,225.00	-18,618.16	29.01%	
5700 Occupancy Expense	13,024.47	92,500.00	-79,475.53	14.08%	Summer expenses for Outdoor Classroom, Discovery Camp site, and Eureka Camp site.
5800 Equipment Expense	24,477.14	71,250.00	-46,772.86	34.35%	Tech expansion expenses for Computer Lab creation.
5900 Materials & Supplies Expense	11,545.31	76,500.00	-64,954.69	15.09%	There will be heavier expenses during summer camps.
6000 Public Relations Expense	2,956.64	21,210.00	-18,253.36	13.94%	Includes marketing, recruiting, advertising, and cultivation expenses.
6100 Printing & Mailing Expense	600.51	7,910.00	-7,309.49	7.59%	Includes donor appeal mailings, which will occur later in year.
6200 Workforce Development Expenses	0.00	67,000.00	-67,000.00	0.00%	These expenses are for Computer lab tutors and summer internships for Eureka! & YWIL.
6300 Travel Expense	5,069.63	42,210.00	-37,140.37	12.01%	Program mileage reimbursements and fieldtrips for program participants.
6400 Conference Expense	1,260.87	4,500.00	-3,239.13	28.02%	National Conference and Executive Roundtable Conferences
6500 Membership & Subscription Exp	410.00	2,150.00	-1,740.00	19.07%	
6600 National Dues Expense	3,150.00	12,000.00	-8,850.00	26.25%	
7000 Bank Charges Expense	850.00	1,450.00	-600.00	58.62%	Line of credit renewal (\$500) occurred early in this year.
7100 Credit Card Processing Exp	452.91	4,500.00	-4,047.09	10.06%	For program registration fees and donation payments
7200 Interest Expense	2,813.03	10,500.00	-7,686.97	26.79%	Interest on Note on building (mortgage)
7411 Gift In Kind Expense	1,500.00	0.00	1,500.00		Evergreen Communication Strategies
8000 Depreciation Expense	22,840.21	85,000.00	-62,159.79	26.87%	
Total Expenditures	\$ 477,100.67	\$ 2,228,155.00	-\$ 1,751,054.33	21.41%	
Net Operating Revenue	-\$ 236,370.68	-\$ 144,030.00	-\$ 92,340.68	164.11%	
Net Revenue	-\$ 236,370.68	-\$ 144,030.00	-\$ 92,340.68	164.11%	
2026 Grants Restricted for Future Years	(100,000.00)	0.00			
Gifts to be Released from Restriction for use in 2026	1,187,232.38	600,400.00			
Permanent Endowment Account Draw	-	0.00			
Net Operating Gain/Loss	\$ 614,491.02	\$ 312,340.00			



2026 Strategic Plan Dashboard

Strategic Plan Snapshot

Strategic Plan Year 2 | April 2026

Goal 1: Dynamic Programming

Strategy	Status	Strategy Highlights
Deliver Dynamic Programming	Green	<ul style="list-style-type: none">Developed a system to track retention rates to understand the life cycle of programming for each girl.
Foster an Equitable Experience for All Girls	Green	<ul style="list-style-type: none">Accessibility to all opportunities across programs to foster the same experience for all participants.
Recruit and Retain a Mission-Driven Staff	Yellow	<ul style="list-style-type: none">Finalizing a 30/60/90-day review process to help ensure team members are a good fit both for the culture of the organization and the position that they are hired for.
Strategically Fundraise and Allocate Resources	Green	<ul style="list-style-type: none">Created cost models and strengthening partnerships with schools and community sitesExecuting a “Sponsor a Girl for Camp” campaign that has a direct cost model that supports our Summer ExperiencesContinuously evaluating additional program-focused funding opportunities; ensuring current funding opportunities are allocated appropriately within programs



2026 Strategic Plan Dashboard

Strategic Plan Snapshot

Strategic Plan Year 2 | April 2026

Goal 2: Uplifting Girls' Voices

Strategy	Status	Strategy Highlights
Girls Lift Their Own Voices	Green	<ul style="list-style-type: none">Accepted into HQ "She Leads" Advocacy Program. Traveling with 10 girls to St. Louis for the summit.
Use Our Voice to Uplift Girls	Green	<ul style="list-style-type: none">Utilizing survey data to inform programming decisions.In service staff training (i.e. trauma informed workplace and ACES).
Become Strong Girl Advocates	Green	<ul style="list-style-type: none">Participating in community events that align with allies in all spacesUtilizing our platform to uplift our girls (blog posts, testimonials, speeches, etc.)Slowed progress in promoting advocacy due to environment, but effectively navigating within our space



2026 Strategic Plan Dashboard

Strategic Plan Snapshot

Strategic Plan Year 2 | April 2026

Goal 3: Growth

Strategy	Status	Strategy Highlights
Improve External Messaging	Green	<ul style="list-style-type: none">• Developed a consistent and strategic presence via social media, email blasts, direct mail, and website updates• Increasing attendance at community events, with continued opportunities provided to girls (i.e. BUTTER art festival, City League games, etc.)
Recruit Participants	Yellow	<ul style="list-style-type: none">• Finalizing recruitment plan for caeer lab.
Explore Expansion	Yellow	<ul style="list-style-type: none">• Developing a growth plan that will include establishing a board advisory committee.
Fundraising & Sustainable Opportunities for Growth	Yellow	<ul style="list-style-type: none">• Launched individual giving campaigns through intentional communication strategies• Building our individual giving program• Working with Cape Fletcher Associates to develop Develop Operations plan, Individual Giving program, and a Giving Analysis



2026 BOARD OF DIRECTORS

Committee + Meeting Dates

BOARD MEETINGS

** All meetings will be held in person in the Board Room at the GiGi Campus.*

Wednesday, February 18: 4:00 PM-7:00 PM (This will also be our retreat)

Tuesday, April 21: 5:15-7:00 PM

Tuesday, June 16: Time TBD as this will be more of a social event with a little board business thrown in.

Tuesday, August 18: 5:15 -7:00 PM

Tuesday, October 20: 5:15 -7:00 PM

Tuesday, December 15: 5:15 -7:00 PM

COMMITTEE MEETINGS

Executive Committee Meetings

Tuesday, January 20: 5:15-7:00 PM

Tuesday, March 24: 5:15-7:00 PM

Tuesday, May 19: 5:15-7:00 PM

Tuesday, July 21: 5:15-7:00 PM

Tuesday, September 15: 5:15-7:00 PM

Tuesday, November 17: 5:15-7:00 PM

Finance Committee Meetings

Monday, January 19: 9:00 AM

Monday, February 9: 10:00 AM

Monday, April 13: 10:00 AM

Monday, July 20: 10:00 AM

Monday, October 12: 10:00 AM

Monday, November 16: 10:00 AM

Development Committee Meetings

Friday, January 16: 2:30-4:00 PM

Friday, March 20: 2:30-4:00 PM

Friday, May 15: 2:30-4:00 PM

Friday, July 17: 2:30-4:00 PM

Friday, September 11: 2:30-4:00 PM

Friday, November 13: 2:30-4:00 PM

Governance Committee Meetings

Thursday, January 15: 4:00-5:30 PM

Thursday, March 19: 4:00-5:30 PM

Thursday, May 21: 4:00-5:30 PM

Thursday, July 16: 4:00-5:30 PM

Thursday, September 17: 4:00-5:30 PM

Thursday, November 12: 4:00-5:30 PM