** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

Form **990**

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning **and ending**

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ termin-ated
- ☐ Amended return
- ☐ Applica-tion pending

C Name of organization
WAYNE COUNTY INDIANA FOUNDATION, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
33 SOUTH 7TH STREET

City or town, state or province, country, and ZIP or foreign postal code
RICHMOND, IN 47374

F Name and address of principal officer: REBECCA GILLIAM
SAME AS C ABOVE

D Employer identification number
35-1406033

E Telephone number
765-962-1638

G Gross receipts $ 18,781,136.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

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

J Website: WWW.WAYNECOUNTYFOUNDATION.ORG

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

L Year of formation: 1978 **M** State of legal domicile: IN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE WAYNE COUNTY, INDIANA, FOUNDATION, INC. EXISTS TO FOSTER AND ENCOURAGE PRIVATE

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	13
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	8
6	Total number of volunteers (estimate if necessary)	6	44
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	28,454.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	4,517,891.	6,422,968.
9	Program service revenue (Part VIII, line 2g)	863,377.	667,023.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,189,429.	4,434,374.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	604,071.	93,195.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,174,768.	11,617,560.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,371,699.	3,335,519.
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)	564,210.	605,506.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 167,493.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,438,539.	1,427,034.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,374,448.	5,368,059.
19	Revenue less expenses. Subtract line 18 from line 12	3,800,320.	6,249,501.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	65,996,640.	76,818,432.
21	Total liabilities (Part X, line 26)	519,531.	1,565,509.
22	Net assets or fund balances. Subtract line 21 from line 20	65,477,109.	75,252,923.

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

REBECCA GILLIAM, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
DUSTIN VINCENT, CPA	DUSTIN VINCENT, CPA	11/07/25	☐	P02410436

Firm's name BRADY, WARE & SCHOENFELD, INC. Firm's EIN 35-1476702

Firm's address 2206 CHESTER BLVD
RICHMOND, IN 47374 Phone no. 765-966-0531

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
TO FOSTER AND ENCOURAGE PRIVATE PHILANTHROPIC GIVING, TO ENHANCE THE SPIRIT OF COMMUNITY, AND TO IMPROVE THE QUALITY OF LIFE IN THE WAYNE COUNTY, INDIANA, AREA NOW AND FOR FUTURE GENERATIONS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

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

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

4a (Code:) (Expenses $ 2,798,645. including grants of $ 2,798,645.) (Revenue $ 505,592.)
GRANTMAKING: THE WAYNE COUNTY FOUNDATION ADMINISTERS 394 FUNDS TO SUPPORT THE COMMUNITY WITH A WIDE RANGE OF ORGANIZATION-SPECIFIC, DONOR DIRECTED, FIELD OF INTEREST, AND UNRESTRICTED GRANTS. THESE GRANTS SERVE TO ENHANCE AND IMPROVE COMMUNITY LIFE, ADDRESS IDENTIFIED HUMAN SERVICE NEEDS, SUPPORT CULTURAL, SOCIAL, HISTORIC AND EDUCATIONAL ENDEAVORS, AND ENCOURAGE BROAD BASED COMMUNITY DEVELOPMENT. IN EVERY CASE, THEY ARE LEVERAGED THROUGH WAYNE COUNTY'S VIBRANT COMMMUNITY OF NOT-FOR-PROFIT ORGANIZATIONS AND SERVICE PROVIDERS.

4b (Code:) (Expenses $ 536,874. including grants of $ 536,874.) (Revenue $ 191,555.)
SCHOLARSHIPS: THE WAYNE COUNTY FOUNDATION ADMINISTERS 145 SCHOLARSHIP FUNDS TO HELP QUALIFIED STUDENTS CONTINUE THEIR POST SECONDARY ACADEMIC STUDIES AT COLLEGES, UNIVERSITIES AND TRADE SCHOOLS IN THE COUNTY, THROUGHOUT THE STATE, AND ACROSS THE REGION. IN ADDITION TO DIRECT SUPPORT FOR THOSE STUDENTS SELECTED, THE FOUNDATION'S SCHOLARSHIPS SERVE TO ENCOURAGE ALL STUDENTS TO DO WELL IN THEIR STUDIES. FOUNDATION SCHOLARSHIPS INCLUDE AWARDS FOR SPECIFIC COURSES OF STUDY AT IDENTIFIED INSTITUTIONS OF HIGHER LEARNING, AS WELL AS A NUMBER OF LESS RESTRICTIVE AWARDS TO SUPPORT GENERAL STUDIES.

4c (Code:) (Expenses $ 439,906. including grants of $) (Revenue $)
COMMUNITY DEVELOPMENT: THE FOUNDATION SUPPORTS OR PROVIDES A NUMBER OF PROGRAMS THAT REPRESENT SPECIFIC INITIATIVES TO HELP MOVE THE COMMUNITY FORWARD. THESE INCLUDE A NUMBER OF WORKSHOPS AND SEMINARS TO HELP BUILD CAPACITY IN THE NOT-FOR-PROFIT COMMUNITY; FOUNDATION-DIRECTED INITIATIVES TO HELP PROMOTE WOMEN'S PHILANTHROPY AND LEADERSHIP DEVELOPMENT; AND FORWARD WAYNE COUNTY, A COLLECTIVE-IMPACT STYLE APPROACH TO BETTER ALIGNING COMMUNITY RESOURCES IN SUPPORT OF SPECEFIC GOALS AND OBJECTIVES.

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

4e Total program service expenses 3,775,425.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

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

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	13		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	13		
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,CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

X Own website X Another's website X 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

REBECCA S. GILLIAM - 765-962-1638

33 SOUTH 7TH STREET, RICHMOND, IN 47374

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) REBECCA GILLIAM	40.00									
EXECUTIVE DIRECTOR				X				130,600.	0.	17,228.
(2) AMY WALTZ	40.00									
FINANCE OFFICER				X				66,351.	0.	21,304.
(3) RAY ONTKO	1.00									
MEMBER		X						0.	0.	0.
(4) BRENDA MCLANE	1.00									
BOARD CHAIR		X		X				0.	0.	0.
(5) KATHY GIRTEN	1.00									
PAST CHAIR		X		X				0.	0.	0.
(6) AVIS STEWART	1.00									
VICE CHAIR		X		X				0.	0.	0.
(7) ROB HOUSEMAN	1.00									
MEMBER		X						0.	0.	0.
(8) JODIE SCHEIBEN	1.00									
MEMBER		X						0.	0.	0.
(9) DICK SMITH	1.00									
TREASURER		X		X				0.	0.	0.
(10) BRETT GUILEY	1.00									
MEMBER		X						0.	0.	0.
(11) RON HOLBROOK	1.00									
MEMBER		X						0.	0.	0.
(12) CHERI JETMORE	1.00									
AT-LARGE		X		X				0.	0.	0.
(13) PAUL WITTE	1.00									
SECRETARY		X		X				0.	0.	0.
(14) CRAIG KINYON	1.00									
MEMBER		X						0.	0.	0.
(15) MICHELLE MALOTT	1.00									
MEMBER		X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								196,951.	0.	38,532.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								196,951.	0.	38,532.

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	37,893.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	6,385,075.				
	g Noncash contributions included in lines 1a-1f	1g	$ 836,319.				
	h **Total.** Add lines 1a-1f			6,422,968.			
Program Service Revenue		**Business Code**					
	2a ADMINISTRATIVE FEES	900099		667,023.	667,023.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			667,023.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			2,624,471.			2624471.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6a Gross rents 6a	29,740.					
	b Less: rental expenses 6b	0.					
	c Rental income or (loss) 6c	29,740.					
	d Net rental income or (loss)			29,740.			29,740.
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory 7a	8,944,395.					
	b Less: cost or other basis and sales expenses 7b	7,134,492.					
	c Gain or (loss) 7c	1,809,903.					
	d Net gain or (loss)			1,809,903.			1809903.
	8a Gross income from fundraising events (not including $ 37,893. of contributions reported on line 1c). See Part IV, line 18	8a	33,961.				
	b Less: direct expenses	8b	29,084.				
	c Net income or (loss) from fundraising events			4,877.			4,877.
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		**Business Code**					
	11a MISCELLANEOUS	900099		30,124.	30,124.		
	b INCOME FROM PARTNERSHIP INVESTMEN	900099		28,454.		28,454.	
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			58,578.			
	12 **Total revenue.** See instructions			11,617,560.	697,147.	28,454.	4468991.

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	2,798,645.	2,798,645.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	536,874.	536,874.		
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	235,482.	44,348.	132,003.	59,131.
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	273,291.	179,688.	72,513.	21,090.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	7,162.	4,285.	2,521.	356.
9 Other employee benefits	52,806.	34,290.	17,380.	1,136.
10 Payroll taxes	36,765.	17,112.	13,920.	5,733.
11 Fees for services (nonemployees):				
a Management				
b Legal	1,000.		1,000.	
c Accounting	22,608.		22,608.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	20,200.	9,402.	7,648.	3,150.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,737.	524.	2,213.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	25,287.	11,770.	9,574.	3,943.
23 Insurance	7,277.	3,387.	2,755.	1,135.
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 UBI TAX	134,556.	134,556.		
b FOUNDATION MANAGEMENT F	666,507.		666,507.	
c TRUSTEE FEES	288,804.		288,804.	
d OTHER EXPENSES	171,674.	0.	140,350.	31,324.
e All other expenses	86,384.	544.	45,345.	40,495.
25 **Total functional expenses.** Add lines 1 through 24e	5,368,059.	3,775,425.	1,425,141.	167,493.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		1	
	2	Savings and temporary cash investments	2,166,260.	2	4,127,999.
	3	Pledges and grants receivable, net	128,595.	3	0.
	4	Accounts receivable, net		4	
	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	56,090.	9	64,039.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 958,692.			
	b	Less: accumulated depreciation — 10b: 551,326.	411,412.	10c	407,366.
	11	Investments - publicly traded securities	60,167,288.	11	68,515,398.
	12	Investments - other securities. See Part IV, line 11	3,066,995.	12	3,352,330.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	0.	15	351,300.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	65,996,640.	16	76,818,432.
Liabilities	17	Accounts payable and accrued expenses	8,937.	17	3,603.
	18	Grants payable	326,875.	18	320,050.
	19	Deferred revenue		19	1,000,000.
	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		23	
	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	183,719.	25	241,856.
	26	**Total liabilities.** Add lines 17 through 25	519,531.	26	1,565,509.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	63,913,811.	27	73,693,871.
	28	Net assets with donor restrictions	1,563,298.	28	1,559,052.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	65,477,109.	32	75,252,923.
	33	Total liabilities and net assets/fund balances	65,996,640.	33	76,818,432.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	11,617,560.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,368,059.
3	Revenue less expenses. Subtract line 2 from line 1	3	6,249,501.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	65,477,109.
5	Net unrealized gains (losses) on investments	5	3,341,940.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	184,373.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	75,252,923.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization
WAYNE COUNTY INDIANA FOUNDATION, INC.

Employer identification number
35-1406033

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4253664.	4628499.	2836948.	2439986.	6422968.	20582065.
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	4253664.	4628499.	2836948.	2439986.	6422968.	20582065.
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)						6549178.
6 **Public support.** Subtract line 5 from line 4.						14032887.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	4253664.	4628499.	2836948.	2439986.	6422968.	20582065.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1211461.	2907074.	1688818.	1413958.	2654211.	9875522.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	44,079.	181,012.	244,158.	510,387.	-12,920.	966,716.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	564,938.	716,758.	671,125.	863,377.	667,023.	3483221.
11 **Total support.** Add lines 7 through 10						34907524.

12 Gross receipts from related activities, etc. (see instructions) 12

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	40.20 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	39.08 %

16a **33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ☒

b **33 1/3% support test - 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ☐

17a **10% -facts-and-circumstances test - 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ☐

b **10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a **33 1/3% support tests - 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 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? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	*Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.	**3b**		

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

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

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

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

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

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

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

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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

WAYNE COUNTY INDIANA FOUNDATION, INC.

Employer identification number

35-1406033

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 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

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

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

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

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

Name of organization: WAYNE COUNTY INDIANA FOUNDATION, INC.

Employer identification number: 35-1406033

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		$ 730,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 1,101,866.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 152,100.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
4		$ 351,300.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
5		$ 270,731.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
6		$ 1,500,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

WAYNE COUNTY INDIANA FOUNDATION, INC.

Employer identification number

35-1406033

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		$ 1,022,747.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8		$ 208,957.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization | Employer identification number

WAYNE COUNTY INDIANA FOUNDATION, INC. | 35-1406033

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
3	SHARES OF AHAUS TOOL & ENGINEERING INC.	$ 152,100.	01/02/24
4	47.7 ACRES OF FARMLAND	$ 351,300.	09/27/24
5	MULTIPLE STOCKS	$ 270,731.	03/27/24
		$	
		$	
		$	

Name of organization: WAYNE COUNTY INDIANA FOUNDATION, INC.

Employer identification number: 35-1406033

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
WAYNE COUNTY INDIANA FOUNDATION, INC.

Employer identification number
35-1406033

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	64	314
2	Aggregate value of contributions to (during year)	2,683,953.	846,187.
3	Aggregate value of grants from (during year)	1,636,792.	1,162,683.
4	Aggregate value at end of year	11,785,393.	28,703,337.

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? [X] Yes [ ] No

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

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- [ ] Preservation of land for public use (for example, recreation or education)
- [ ] 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? [ ] Yes [ ] No

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $ _____

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

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

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	51,826,856.	46,471,878.	56,216,413.	53,641,697.	45,535,888.
b Contributions	1,469,991.	544,774.	1,166,877.	2,153,618.	2,683,612.
c Net investment earnings, gains, and losses	6,242,481.	7,024,528.	-8,920,552.	6,064,162.	7,239,279.
d Grants or scholarships	1,280,049.	1,544,226.	1,312,732.	4,988,643.	1,231,803.
e Other expenditures for facilities and programs	121,547.	9,485.	63,156.	-15,110.	59,067.
f Administrative expenses	652,981.	660,613.	614,972.	669,531.	526,212.
g End of year balance	57,484,751.	51,826,856.	46,471,878.	56,216,413.	53,641,697.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment 97.7100 %
b Permanent endowment 1.7300 %
c Term endowment .5600 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		X
(ii) Related organizations?	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		20,000.		20,000.
b Buildings		840,282.	477,868.	362,414.
c Leasehold improvements				
d Equipment				
e Other		98,410.	73,458.	24,952.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				407,366.

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) LIABILITIES ASSOCIATED WITH SPLIT-INTEREST AGREEMENTS	241,856.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	241,856.

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 ... X

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	14,492,970.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	3,341,940.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	-26,817.		
e	Add lines 2a through 2d			2e	3,315,123.
3	Subtract line 2e from line 1			3	11,177,847.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	439,713.		
c	Add lines 4a and 4b			4c	439,713.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	11,617,560.

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	4,953,143.
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	4,953,143.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	414,916.		
c	Add lines 4a and 4b			4c	414,916.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	5,368,059.

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 FOUNDATION HAS ADOPTED INVESTMENT AND SPENDING POLICIES FOR ENDOWMENT ASSETS THAT ATTEMPT TO OUTPERFORM INFLATION, ESTABLISH A DIVERSIFIED INVESTMENT PORTFOLIO, OFFER EQUITY AND FIXED INCOME INVESTMENTS THAT ARE DIVERSIFIED AMONG SECURITIES AND INDUSTRIES, THUS MINIMIZING THE RISK OF LARGE LOSSES, AND TO MAXIMIZE THE TOTAL RETURN WITHIN REASONABLE AND PRUDENT LEVELS OF RISK. THE FOUNDATION'S SPENDING AND INVESTMENT POLICIES WORK TOGETHER TO ACHIEVE THIS OBJECTIVE. THE INVESTMENT POLICY ESTABLISHES A RETURN OBJECTIVE THROUGH DIVERSIFICATION OF ASSET CLASSES FOR ITS TOTAL RETURN POOL. THE FUNDS ARE INTENDED TO PROVIDE ONGOING SUPPORT FOR THE FOUNDATION'S PHILANTHROPIC ENDEAVORS, INCLUDING GRANTMAKING, SCHOLARSHIPS AND COMMUNITY DEVELOPMENT IN AND AROUND THE WAYNE COUNTY, INDIANA AREA.

PART X, LINE 2:

ACCOUNTING STANDARDS REQUIRE THE EVALUATION OF TAX POSITIONS TAKEN, OR EXPECTED TO BE TAKEN, IN THE COURSE OF PREPARING THE FOUNDATION'S TAX RETURNS, TO DETERMINE WHETHER THE TAX POSITIONS ARE "MORE-LIKELY-THAN-NOT" OF BEING SUSTAINED BY THE APPLICABLE TAX AUTHORITY. THIS STATEMENT PROVIDES THAT A TAX BENEFIT FROM AN UNCERTAIN TAX POSITION MAY BE RECOGNIZED IN THE FINANCIAL STATEMENTS ONLY WHEN IT IS "MORE-LIKELY-THAN-NOT" THE POSITION WILL BE SUSTAINED UPON EXAMINATION, INCLUDING RESOLUTION OF ANY RELATED APPEALS OR LITIGATION PROCESSES, BASED UPON THE TECHNICAL MERITS AND CONSIDERATION OF ALL AVAILABLE INFORMATION. ONCE THE RECOGNITION THRESHOLD IS MET, THE PORTION OF THE TAX BENEFIT THAT

Part XIII Supplemental Information *(continued)*

IS RECORDED REPRESENTS THE LARGEST AMOUNT OF TAX BENEFIT THAT IS GREATER THAN 50 PERCENT LIKELY TO BE REALIZED UPON SETTLEMENT WITH A TAXING AUTHORITY. BASED ON ITS REVIEW, MANAGEMENT DOES NOT BELIEVE THE FOUNDATION HAS TAKEN ANY MATERIAL UNCERTAIN TAX POSITIONS, INCLUDING ANY POSITION THAT WOULD PLACE THE FOUNDATION'S EXEMPT STATUS IN JEOPARDY AS OF DECEMBER 31, 2024.

PART XI, LINE 2D - OTHER ADJUSTMENTS:	
CHANGE IN SPLIT INTEREST AGREEMENTS	-26,817.
PART XI, LINE 4B - OTHER ADJUSTMENTS:	
FAS 136 ADJUSTMENT	179,989.
TRUSTEE FEES	288,804.
FUNDRAISING EXPENSE NETTED AGAINST REVENUE	-29,084.
ROUNDING	4.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	439,713.
PART XII, LINE 4B - OTHER ADJUSTMENTS:	
FAS 136	155,196.
ROUNDING	
TRUSTEE FEES	288,804.
FUNDRAISING EXPENSES NETTED AGAINST 990	-29,084.
TOTAL TO SCHEDULE D, PART XII, LINE 4B	414,916.

SCHEDULE G (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

WAYNE COUNTY INDIANA FOUNDATION, INC.

Employer identification number

35-1406033

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

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

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	**(iii)** No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
Total						

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

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

		(a) Event #1 BLOOM & GLOW (event type)	(b) Event #2 WOMENS LUNCHEON (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	51,538.	20,316.		71,854.
	2 Less: Contributions	37,893.			37,893.
	3 Gross income (line 1 minus line 2)	13,645.	20,316.		33,961.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	15,361.	13,723.		29,084.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				29,084.
	11 Net income summary. Subtract line 10 from line 3, column (d)				4,877.

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

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

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

13 Indicate the percentage of gaming activity conducted in:

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

b An outside facility ..... **13b** %

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

Name

Address

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

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

c If "Yes," enter the name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $ _____

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

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

Part IV **Supplemental Information** *(continued)*

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

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
WAYNE COUNTY INDIANA FOUNDATION, INC.

Employer identification number
35-1406033

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... [X] Yes [ ] No

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
A BETTER WAY SERVICES, INC. 307 E CHARLES ST MUNCIE, IN 47308	35-0868081	501C3	21,968.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
ACHIEVA RESOURCES CORPORATION, INC. - 800 MENDLESON DR, PO BOX 1252 - RICHMOND, IN 47375	35-1005528	501C3	6,046.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
ALZHEIMER'S ASSOCIATION 50 E 91ST ST STE 100 INDIANAPOLIS, IN 46240	13-3039601	501C3	10,000.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
AMIGOS THE RICHMOND LATINO CENTER 801 NATIONAL RD W DRAWER 17 RICHMOND, IN 47374	80-0636080	501C3	6,500.	0.			DISTRIBUTION FROM DONOR ADVISED FUNDS
ANIMAL CARE ALLIANCE 1353 ABINGTON PIKE RICHMOND, IN 47374	45-2701554	501C3	11,000.	0.			2024 GRANT CYCLE
BETHANY THEOLOGICAL SEMINARY 615 NATIONAL RD W RICHMOND, IN 47374	35-2092595	SCHOOL	25,250.	0.			DISTRIBUTION FROM DONOR ADVISED FUNDS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... 80.

3 Enter total number of other organizations listed in the line 1 table ..... 0.

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BIRTH-TO-FIVE, INC. 498 NORTHWEST 18TH ST., PO BOX 1815 RICHMOND, IN 47375	35-1843800	501C3	29,425.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
BLACK LEGACY PROJECT OF WAYNE COUNTY INDIANA INC - 1801 S G ST - RICHMOND, IN 47374	92-1015721	501C3	6,000.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
BOYS AND GIRLS CLUBS OF WAYNE COUNTY - 1717 SOUTH L STREET - RICHMOND, IN 47374	35-1065715	501C3	68,865.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
BRIDGES FOR LIFE 100 N 10TH STREET RICHMOND, IN 47374	83-2841893	501C3	9,600.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
BRIGHTER PATH INC. 2778 NORTH TREATY LINE ROAD CAMBRIDGE CITY, IN 47327	82-1137277	501C3	20,750.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
CENTERVILLE-ABINGTON COMMUNITY SCHOOLS - 115 W SOUTH ST - CENTERVILLE, IN 47330	35-6006868	GOVERNMENT	13,104.	0.			2024 GRANT CYCLE
CENTRAL UNITED METHODIST CHURCH 1425 EAST MAIN STREET RICHMOND, IN 47374	35-0873337	CHURCH	32,997.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
CHRIST PRESBYTERIAN CHURCH 350 HENLEY RD. S RICHMOND, IN 47374	58-1661872	CHURCH	42,000.	0.			DISTRIBUTION FROM DONOR ADVISED FUNDS
CIRCLE U HELP CENTER PO BOX 491 RICHMOND, IN 47375	35-1611125	501C3	28,453.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CITY OF RICHMOND HOUSING AUTHORITY 58 S 15TH STREET RICHMOND, IN 47374	35-6001174	GOVERNMENT	17,077.	0.			DISTRIBUTION FROM FUND
CLARK ART INSTITUTE 225 SOUTH SREET WILLIAMSTOWN, MA 01267	04-2163004	501C3	30,000.	0.			DISTRIBUTION FROM FUND
COMMUNITIES IN SCHOOLS OF WAYNE COUNTY - 1425 EAST MAIN STREET - RICHMOND, IN 47374	35-2132872	501C3	29,999.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
COMMUNITY FOOD PANTRY PO BOX 1345 RICHMOND, IN 47375	35-1805444	501C3	14,630.	0.			DISTRIBUTION FROM DONOR ADVISED FUNDS
COPE ENVIRONMENTAL CENTER 1730 AIRPORT ROAD CENTERVILLE, IN 47330	35-1856406	501C3	96,020.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
DUBLIN COMMUNITY CLUB PO BOX 313 DUBLIN, IN 47335	35-1879942	501C3	10,000.	0.			2024 GRANT CYCLE
EARLHAM COLLEGE 801 NATIONAL ROAD WEST, DRAWER 193 RICHMOND, IN 47374	35-0868073	SCHOOL	137,000.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
EVERY CHILD CAN READ 855 N 12TH STREET RICHMOND, IN 47374	26-4389859	501C3	48,277.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
FIRST ENGLISH LUTHERAN CHURCH 2727 NATIONAL ROAD EAST RICHMOND, IN 47374	35-6000831	CHURCH	14,000.	0.			DONOR ADVISED GRANTS

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FOUNTAIN CITY FORWARD 989 W FOUNTAIN CITY PIKE FOUNTAIN CITY, IN 47341	93-3841526	501C3	15,000.	0.			2024 GRANT CYCLE
FRIENDS OF MORRISSON-REEVES LIBRARY - 80 N 6TH ST - RICHMOND, IN 47374	35-1872963	501C3	5,200.	0.			DONOR ADVISED GRANTS
GIRL SCOUTS OF CENTRAL INDIANA 7201 GIRL SCOUT LN INDIANAPOLIS, IN 46214	35-0876381	501C3	5,330.	0.			2024 GRANT CYCLE
GIRLS, INC. OF WAYNE COUNTY 1407 S 8TH STREET RICHMOND, IN 47374	23-7188644	501C3	36,973.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
GLEANERS FOOD BANK OF INDIANA INC. 3737 WALDERMERE AVE INDIANAPOLIS, IN 46241	35-1483868	501C3	15,748.	0.			2024 GRANT CYCLE
GOLAY COMMUNITY CENTER INC. 1007 E MAIN STREET CAMBRIDGE CITY, IN 47327	35-1518699	501C3	13,873.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
GOOD NEWS HABITAT FOR HUMANITY 1114 S F ST RICHMOND, IN 47374	35-1803693	501C3	21,000.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
HAND-IN-HAND ADULT DAY CARE OF RICHMOND - 2727 EAST MAIN STREET - RICHMOND, IN 47374	35-1762648	501C3	21,039.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
HELP THE ANIMALS 2101 W MAIN ST, PO BOX 117 RICHMOND, IN 47375	35-1772951	501C3	32,626.	0.			2024 GRANT CYCLE AND ANNUAL GRANT DISTRIBUTIONS

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
INDIANA UNIVERSITY EAST 2325 CHESTER BLVD, SPRINGWOOD HALL RICHMOND, IN 47374	35-6001673	SCHOOL	26,600.	0.			DONOR ADVISED GRANTS
INDIANA UNIVERSITY FOUNDATION 2325 CHESTER BLVD RICHMOND, IN 47374	35-6018940	501C3	8,450.	0.			DONOR ADVISED GRANTS
INDIANAPOLIS MUSEUM OF ART 4000 MICHIGAN ROAD INDIANAPOLIS, IN 46208	35-0867955	501C3	17,000.	0.			DONOR ADVISED GRANTS
INDIANAPOLIS SYMPHONY ORCHESTRA 32 E WASHINGTON ST STE 600 INDIANAPOLIS, IN 46204	35-0998627	501C3	31,000.	0.			DONOR ADVISED GRANTS
IU FOUNDATION - IU SCHOOL OF MEDICINE - PO BOX 7072 - INDIANAPOLIS, IN 46207-7072	35-6018940	SCHOOL	6,781.	0.			ANNUAL GRANT DISTRIBUTION
IVY TECH FOUNDATION 2357 CHESTER BOULEVARD RICHMOND, IN 47374	23-7073977	501C3	47,391.	0.			DONOR ADVISED GRANTS
JUNIOR ACHIEVEMENT OF EASTERN INDIANA - 2368 VICTORY PKWY, STE 301 - CINCINNATI, OH 45206	32-0014307	501C3	12,500.	0.			2024 GRANT CYCLE
LAKE DEATON UNITED METHODIST CHURCH - 6500 WESLEYAN WAY - WILDWOOD, FL 34785	85-1347824	CHURCH	7,500.	0.			DONOR ADVISED GRANT
LOVE MAKES CENTS INC. 1627 E MAIN ST RICHMOND, IN 47374	47-1819140	501C3	20,000.	0.			2024 GRANT CYCLE

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAIN STREET CENTERVILLE, INC. PO BOX 362 CENTERVILLE, IN 47330	82-3548955	501C3	11,977.	0.			2024 GRANT CYCLE
MAIN STREET RICHMOND 814 E MAIN ST RICHMOND, IN 47374	31-1210665	501C3	5,498.	0.			DONOR ADVISED GRANT
MORRISSON-REEVES LIBRARY 80 NORTH 6TH STREET RICHMOND, IN 47374	35-6001895	LIBRARY	38,975.	0.			ANNUAL GRANT DISTRIBUTIONS AND DONOR ADVISED GRANTS
MT. OLIVE MISSIONARY BAPTIST CHURCH - 1108 N H ST - RICHMOND, IN 47374	35-1774267	CHURCH	7,000.	0.			DONOR ADVISED GRANT
NAPLES BOTANICAL GARDEN, INC. 4820 BAYSHORE DR NAPLES, FL 34112	65-0511429	501C3	15,000.	0.			DONOR ADVISED GRANT
NEIGHBORHOOD HEALTH CENTER 101 S 10TH ST RICHMOND, IN 47374	82-1816047	501C3	16,000.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
NETTLE CREEK SCHOOL CORPORATION 297 E NORTHMARKET STREET HAGERSTOWN, IN 47346	35-1073322	SCHOOL	9,681.	0.			ANNUAL GRANT DISTRIBUTIONS
NEW TESTAMENT CHURCH OF CHRIST 752 W MAIN ST HAGERSTOWN, IN 47346	35-1543169	CHURCH	15,000.	0.			2024 GRANT CYCLE
NORTHEASTERN WAYNE SCHOOLS 7299 N US 27 FOUNTAIN CITY, IN 47341	35-1073323	SCHOOL	5,256.	0.			ANNUAL GRANT DISTRIBUTIONS

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
OAK PARK CHURCH 1920 CHESTER BLVD, PO BOX 1305 RICHMOND, IN 47375	35-2007732	CHURCH	15,660.	0.			2024 GRANT CYCLE AND ANNUAL DISTRIBUTION GRANT
OPEN ARMS MINISTRIES PO BOX 1012 RICHMOND, IN 47375	30-0583053	501C3	8,500.	0.			DONOR ADVISED GRANT
REFUGE OF HOPE 1032 E MAIN STREET, PO BOX 2400 RICHMOND, IN 47375	84-3389842	501C3	9,202.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
REID HEALTH FOUNDATION 1100 REID PKWY RICHMOND, IN 47374	35-0892672	501C3	19,592.	0.			DONOR ADVISED GRANT AND ANNUAL GRANT DISTRIBUTION
REID MEMORIAL PRESBYTERIAN CHURCH AND COMMUNITY CITY INC. - 1004 N A STREET, PO BOX 2543 - RICHMOND, IN 47375	86-2326562	501C3	9,669.	0.			2024 ANNUAL GRANT DISTRIBUTIONS AND DONOR ADVISED GRANT
RICHMOND ART MUSEUM PO BOX 816 RICHMOND, IN 47375	35-6005040	501C3	124,752.	0.			2024 GRANT CYCLE, ANNUAL GRANT DISTRIBUTIONS, DONOR ADVISED GRANT
RICHMOND CIVIC THEATRE 1003 EAST MAIN STREET RICHMOND, IN 47374	35-0886844	501C3	55,664.	0.			2024 GRANT CYCLE, ANNUAL GRANT DISTRIBUTIONS, DONOR ADVISED GRANT
RICHMOND COMMUNITY SCHOOLS 300 HUB ETCHISON PARKWAY RICHMOND, IN 47374	35-1071211	SCHOOL	10,686.	0.			ANNUAL GRANT DISTRIBUTIONS
RICHMOND FRIENDS SCHOOL 607 WEST MAIN STREET RICHMOND, IN 47374	35-1267045	SCHOOL	29,779.	0.			ANNUAL GRANT DISTRIBUTIONS AND DONOR ADVISED GRANTS

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
RICHMOND HIGH SCHOOL 300 HUB ETCHISON PARKWAY RICHMOND, IN 47374	35-1071211	SCHOOL	19,800.	0.			DONOR ADVISED GRANTS
RICHMOND HIGH SCHOOL ALUMNI ASSOCIATION - 380 HUB ETCHISON PKWY - RICHMOND, IN 47374	35-2028694	501C3	109,021.	0.			ANNUAL GRANT DISTRIBUTIONS
RICHMOND NEIGHBORHOOD RESTORATION PO BOX 144 RICHMOND, IN 47375	47-2601341	501C3	117,450.	0.			DONOR ADVISED GRANTS
RICHMOND PARKS AND RECREATION 50 NORTH 5TH STREET RICHMOND, IN 47374	35-6001174	GOVERNMENT	125,030.	0.			2024 GRANT CYCLE, ANNUAL GRANT DISTRIBUTIONS, DONOR ADVISED GRANT
RICHMOND SYMPHONY ORCHESTRA 380 HUB ETCHISON PKWY PO BOX 982 RICHMOND, IN 47375	35-6042479	501C3	222,470.	0.			ANNUAL GRANT DISTRIBUTIONS AND DONOR ADVISED GRANTS
SAFETY VILLAGE OF WAYNE COUNTY 700 NW 13TH ST, PO BOX 295 RICHMOND, IN 47375	35-2122785	501C3	11,000.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANTS
SERVANTS AT WORK PO BOX 68831 INDIANAPOLIS, IN 46268	45-3825509	501C3	14,000.	0.			2024 GRANT CYCLE
SETON CATHOLIC SCHOOLS 240 SOUTH 6TH STREET RICHMOND, IN 47374	30-0036396	SCHOOL	153,455.	0.			ANNUAL GRANT DISTRIBUTIONS AND DONOR ADVISED GRANT
SHEPHERD'S WAY CHRISTIAN MINISTRIES, INC. - 6512 US HIGHWAY 27 S - RICHMOND, IN 47375	37-1431060	501C3	8,800.	0.			2024 GRANT CYCLE

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ST. ELIZABETH ANN SETON CATHOLIC PARISH - 240 SOUTH 6TH STREET - RICHMOND, IN 47374	35-0992124	CHURCH	241,178.	0.			ANNUAL GRANT DISTRIBUTIONS AND DONOR ADVISED GRANT
ST. PAUL'S EVANGELICAL LUTHERAN CHURCH - 121 S 18TH ST - RICHMOND, IN 47374	35-0906500	CHURCH	8,665.	0.			ANNUAL GRANT DISTRIBUTIONS
STANLEY W. HAYES RESEARCH FOUNDATION, INC. - 801 ELKS ROAD - RICHMOND, IN 47374	35-1061111	501C3	7,000.	0.			DONOR ADVISED GRANTS
THE WINSTON-SALEM FOUNDATION 751 W 4TH STREET, STE 200 SALEM, NC 27101	56-6037615	501C3	40,000.	0.			DONOR ADVISED GRANTS
UNITED WAY OF WHITEWATER VALLEY 129 SOUTH NINTH STREET RICHMOND, IN 47374	35-1020935	501C3	20,006.	0.			2024 ANNUAL GRANT DISTRIBUTIONS AND DONOR ADVISED GRANT
WAYNE COUNTY HISTORICAL MUSEUM 1150 NORTH A STREET RICHMOND, IN 47374	35-0899077	501C3	54,154.	0.			2024 GRANT CYCLE, DONOR ADVISED FUND GRANT, AND ANNUAL GRANT DISTRIBUTION
WAYNE COUNTY SWCD 823 S ROUND BARD RD., STE 1 RICHMOND, IN 47374	35-1067757	501C3	8,333.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANT
WAYNE TOWNSHIP TRUSTEE, WAYNE COUNTY - 401 E MAIN ST - RICHMOND, IN 47374	35-6003949	GOVERNMENT	7,750.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANT
WEST RICHMOND FRIENDS MEETING 609 W MAIN ST RICHMOND, IN 47374	35-1057227	CHURCH	13,000.	0.			DONOR ADVISED GRANT

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WHITEWATER VALLEY PRO BONO COMMISSION, INC. - 50 NORTH 5TH STREET - RICHMOND, IN 47374	26-1455162	501C3	23,500.	0.			2024 GRANT CYCLE AND DONOR ADVISED GRANT
ZION'S LUTHERAN CHURCH PO BOX 6 PERSHING, IN 47370	35-1585708	CHURCH	13,887.	0.			ANNUAL GRANT DISTRIBUTION

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIPS FOR POST SECONDARY EDUCATION	206	536,874.	0.		

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

PART I, LINE 2:
THE FOUNDATION REQUIRES GRANTEES RECEIVING AWARDS GOVERNED BY A GRANT AGREEMENT TO COMPLETE A FINAL REPORT WITHIN ONE YEAR OF RECEIVING GRANT FUNDS. THE FINAL GRANT REPORT CONTAINS SPECIFIC QUESTIONS REGARDING HOW GRANT FUNDS RECEIVED WERE ALLOCATED AND SERVES AS VERIFICATION THAT GRANT MONIES WERE SPENT IN ACCORDANCE WITH THE ORIGINAL GRANT. IF THE FOUNDATION FEELS IT NECESSARY, A SITE VISIT WILL ALSO BE PERFORMED IN ORDER TO VERIFY THAT GRANT FUNDS ARE USED IN ACCORDANCE WITH THE ORIGINAL GRANT AGREEMENT.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

WAYNE COUNTY INDIANA FOUNDATION, INC.

Employer identification number

35-1406033

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	X	3	332,919.	FAIR MARKET VALUE
10	Securities - Closely held stock	X	1	152,100.	FAIR MARKET VALUE
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	X	1	351,300.	FAIR MARKET VALUE
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ( )				
26	Other ( )				
27	Other ( )				
28	Other ( )				

			Yes	No
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 Acknowledgement	29		
30a	During the year, did the organization receive by contribution any property reported on 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?	30a		X
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?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a	X	
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.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, LINE 32B:
THE ORGANIZATION USES A BANK TO SELL THE MARKETABLE SECURITIES RECEIVED FROM DONORS

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
WAYNE COUNTY INDIANA FOUNDATION, INC.

Employer identification number
35-1406033

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
PHILANTHROPIC GIVING, TO ENHANCE THE SPIRIT OF COMMUNITY AND TO IMPROVE THE QUALITY OF LIFE IN THE WAYNE COUNTY, INDIANA AREA NOW AND FOR FUTURE GENERATIONS.

FORM 990, PART VI, SECTION A, LINE 6:
PER THE BY-LAWS, THE MEMBERS OF THE CORPORATION CONSIST SOLELY OF THE ACTIVE MEMBERS OF THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 11B:
THE FORM 990 IS EMAILED OUT TO THE WHOLE BOARD FOR REVIEW. IF CHANGES ARE REQUIRED, THEY ARE MADE AND A FINAL COPY IS EITHER REVIEWED AT A SUBSEQUENT MEETING OR PROVIDED TO EACH BOARD MEMBER VIA EMAIL PRIOR TO SUBMISSION.

FORM 990, PART VI, SECTION B, LINE 12C:
MEMBERS OF THE BOARD OF DIRECTORS, VOLUNTEERS WHO SERVE ON COMMITTEES AND STAFF MEMBERS REVIEW THE POLICY ANNUALLY. AFTER REVIEW, THE INDIVIDUALS SIGN A DECLARATION ACKNOWLEDGING THE RECEIPT OF THE POLICY AND DISCLOSING ANY CURRENT, POTENTIAL CONFLICTS. THEY ALSO AGREE TO DISCLOSE ANY FUTURE CONFLICTS AS REQUIRED BY THE POLICY. WHEN CONFLICTS ARISE IN AN OFFICIAL ACTION BY A COMMITTEE OR THE BOARD OF DIRECTORS, THE PERSON WITH THE CONFLICT DISCLOSES THE CONFLICT, AND THE DISCLOSURE IS NOTED IN THE MINUTES OF THE MEETING. THE PERSON WITH THE CONFLICT MAY BRIEFLY ADDRESS THE BOARD OF DIRECTORS OR COMMITTEE AND MAY ANSWER QUESTIONS TO PROVIDE KNOWLEDGE THAT MAY BE OF BENEFIT TO THE OTHER MEMBERS. THE PERSON WHO DECLARES THE CONFLICT THEN ABSTAINS FROM FURTHER DISCUSSION AND VOTING. ON SOME OCCASSIONS, THE PERSON WHO DECLARES THE CONFLICT IS ASKED TO LEAVE THE ROOM DURING THE DISCUSSION.

FORM 990, PART VI, SECTION B, LINE 15A:
DETERMINING THE SALARY AND BENEFITS FOR THE EXECUTIVE DIRECTOR IS THE RESPONSIBILITY OF THE BOARD OF DIRECTORS. COMPENSATION IS TO BE AT AN APPROPRIATE LEVEL TO ATTRACT AND RETAIN QUALIFIED AND TALENTED PEOPLE, AND IN LINE WITH SIMILAR POSITIONS IN OTHER COMMUNITY FOUNDATIONS, SIMILAR ORGANIZATIONS IN THE AREA, AND COMMUNITY EXPECTATIONS. THE FOUNDATION STAFF AND EXECUTIVE COMMITTEE BEGIN WORK IN OCTOBER TO DRAFT AN OPERATING BUDGET FOR THE COMING YEAR. AT THIS TIME, THE STAFF ASSEMBLES COMPARATIVE SALARY INFORMATION FOR ALL STAFF POSITIONS FROM NATIONAL, REGIONAL AND LOCAL SALARY SURVEYS. THE FINANCE COMMITTEE USES THIS INFORMATION AS A POINT OF REFERENCE, IN ADDITION TO OTHER PERTINENT FACTORS, TO RECOMMEND A TOTAL SALARIES EXPENSE. THIS REPRESENTS A MAXIMUM AMOUNT POOL FROM WHICH ALL STAFF SALARIES, INCLUDING ANY COST OF LIVING AND MERIT RAISES, ARE DERIVED. IN CONJUNCTION WITH THE ANNUAL MEETING OF THE CORPORATION EACH JANUARY, THE EXECUTIVE DIRECTOR WILL PREPARE A REPORT OF THE PREVIOUS YEAR'S ACTIVITIES AND ACHIEVEMENTS, THE EXECUTIVE COMMITTEE WILL SET THE EXECUTIVE DIRECTOR'S SALARY FOR THE CALENDAR YEAR. AT THIS TIME, THE EXECUTIVE DIRECTOR'S PERFORMANCE GOALS WILL BE SET. ADDITIONAL MEETINGS AND REVIEWS WILL BE SET AS NEEDED AND THE BOARD CHAIR WILL REPORT BACK TO THE BOARD ANY SUBSTANTIVE OUTCOMES OF THE INDIVIDUAL PERFORMANCE REVIEW.

FORM 990, PART VI, SECTION C, LINE 19:
THE FOUNDATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY

Name of the organization: WAYNE COUNTY INDIANA FOUNDATION, INC.
Employer identification number: 35-1406033

AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC IMMEDIATELY UPON REQUEST THROUGH THE FOUNDATION OFFICE. ADDITIONALLY, FINANCIAL INFORMATION IS MADE AVAILABLE IN ITS ANNUAL REPORT WHICH IS WIDELY DISTRIBUTED TO THE PUBLIC VIA MAILINGS AND OTHER MEANS OF DISBURSEMENT, AS WELL AS ON THE FOUNDATION'S WEBSITE. SEVERAL YEARS OF THE FOUNDATION'S FORM 990 ARE READILY ACCESSIBLE ON THE FOUNDATION'S WEBSITE AS WELL AS WWW.GUIDESTAR.ORG. A LINK TO WWW.GUIDESTAR.ORG IS ON THE FOUNDATION'S WEBSITE. THE FORM 990 IS ALSO IMMEDIATELY AVAILABLE UPON REQUEST THROUGH THE FOUNDATION OFFICE.

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

FAS 136 ADJUSTMENT	211,195.
CHANGE IN SPLIT INTEREST AGREEMENTS	-26,817.
ROUNDING	-5.
TOTAL TO FORM 990, PART XI, LINE 9	184,373.

FORM 990,PART XII, LINE 2C

THERE HAS BEEN NO CHANGE IN THE SELECTION PROCESS FOR THE INDEPENDENT AUDITOR OR IN THE METHOD OF OVERSIGHT.

Name: WAYNE COUNTY INDIANA FOUNDATION, INC FEIN: 35-1406033

Type and Entity: PRE-2018 NOL FED

DETAIL CARRYOVER SCHEDULE

Section 382 Annual Limitation | Section 382 Carryover

	Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for 12/31/17	Amount Used for 12/31/18	Amount Used for 12/31/14	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A	2012	12,937.	12,937.	11,985.		952.						
B	2013	18,127.	18,127.	18,127.								
C	2015	3,932.	3,932.	3,932.								
D	2016	6,653.	6,653.	1,307.	5,346.							
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	Detail Type	ESBC	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A													
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Name: WAYNE COUNTY INDIANA FOUNDATION, INC FEIN: 35-1406033

Type and Entity: SEE STATEMENT 1 POST-2017 NOL FED

DETAIL CARRYOVER SCHEDULE

Section 382 Annual Limitation | Section 382 Carryover

	Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____
A	2024	12,920.										
B												
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	Detail Type	ESBC	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____
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Name: WAYNE COUNTY INDIANA FOUNDATION, INC FEIN: 35-1406033

Type and Entity: NOL CA

DETAIL CARRYOVER SCHEDULE

Section 382 Annual Limitation | Section 382 Carryover

	Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____
A	2024	12,923.										
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	Detail Type	ESBC	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____
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Name: WAYNE COUNTY INDIANA FOUNDATION, INC FEIN: 35-1406033

Type and Entity: CONTRIBUTION - 50% CASH FED

DETAIL CARRYOVER SCHEDULE

Section 382 Annual Limitation | Section 382 Carryover

	Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____
A	2024	2.										
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	Detail Type	ESBC	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____
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Name: WAYNE COUNTY INDIANA FOUNDATION, INC FEIN: 35-1406033

Type and Entity: CONTRIBUTION - 50% CASH CA

DETAIL CARRYOVER SCHEDULE

Section 382 Annual Limitation | Section 382 Carryover

	Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____
A	2024	2.										
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	Detail Type	ESBC	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____
A													
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Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.
WAYNE COUNTY INDIANA FOUNDATION, INC.

Taxpayer identification number (TIN)
35-1406033

Number, street, and room or suite no. If a P.O. box, see instructions.
C/O BRADY WARE - ONE WOODSIDE DRIVE

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
RICHMOND, IN 47374

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY)

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of REBECCA S. GILLIAM
33 SOUTH 7TH STREET - RICHMOND, IN 47374

Telephone No. 765-962-1638 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ..... ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ..... ☐. If it is for part of the group, check this box ... ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until NOVEMBER 15, 20 25, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

☒ calendar year 20 24 or

☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$	0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2025)

LHA 423841 01-02-25

***** THIS IS NOT A FILEABLE COPY *****

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20___

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

OMB No. 1545-0047

2024

Department of the Treasury
Internal Revenue Service

Name of filer

WAYNE COUNTY INDIANA FOUNDATION, INC.

EIN or SSN

35-1406033

Name and title of officer or person subject to tax

REBECCA GILLIAM
EXECUTIVE DIRECTOR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	☐	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	
2a	**Form 990-EZ** check here	☐	**b Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here	☐	**b Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here	☐	**b Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here	☐	**b Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here	☒	**b Total tax** (Form 990-T, Part III, line 4)	6b	0.
7a	**Form 4720** check here	☐	**b Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here	☐	**b FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here	☐	**b Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here	☐	**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize BRADY, WARE & SCHOENFELD, INC. to enter my PIN 17951

ERO firm name

Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax **** THIS IS NOT A FILEABLE COPY **** Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 35292014797

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature BRADY, WARE & SCHOENFELD, INC. Date 11/07/25

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
WAYNE COUNTY INDIANA FOUNDATION, INC.	35-1406033

Number, street, and room or suite no. If a P.O. box, see instructions.
33 SOUTH 7TH STREET

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
RICHMOND, IN 47374

Enter the Return Code for the return that this application is for (file a separate application for each return) 07

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY)

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of REBECCA S. GILLIAM
33 SOUTH 7TH STREET - RICHMOND, IN 47374

Telephone No. 765-962-1638 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ..... ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ..... ☐. If it is for part of the group, check this box ... ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until NOVEMBER 15, 20 25, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

☒ calendar year 20 24 or

☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$	48,000.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2025)

LHA 423841 01-02-25

EXTENDED TO NOVEMBER 17, 2025

Form **990-T**

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

For calendar year 2024 or other tax year beginning _____ , and ending _____ .

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is an 501(c)(3).

OMB No. 1545-0047

2024

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

A ☐ Check box if address changed.

B Exempt under section
☒ 501(c)(3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a) ☐ 529A

Print or Type

Name of organization (☐ Check box if name changed and see instructions.)
WAYNE COUNTY INDIANA FOUNDATION, INC.

D Employer identification number
35-1406033

Number, street, and room or suite no. If a P.O. box, see instructions.
33 SOUTH 7TH STREET

E Group exemption number (see instructions)

City or town, state or province, country, and ZIP or foreign postal code
RICHMOND, IN 47374

F ☐ Check box if an amended return.

C Book value of all assets at end of year ..... 76,818,432.

G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university ☐ 6417(d)(1)(A) Applicable entity

H Check if filing only to claim ☐ Credit from Form 8941 ☐ Refund shown on Form 2439 ☐ Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ..... ☐

J Enter the number of attached Schedules A (Form 990-T) 1

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation

L The books are in care of REBECCA S. GILLIAM Telephone number 765-962-1638

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	0.
2	Reserved	2	
3	Add lines 1 and 2	3	
4	Charitable contributions (see instructions for limitation rules)	4	0.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	
6	Deduction for net operating loss. See instructions	6	
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8	Specific deduction (generally $1,000, but see instructions for exceptions)	8	1,000.
9	**Trusts.** Section 199A deduction. See instructions	9	
10	**Total deductions.** Add lines 8 and 9	10	1,000.
11	**Unrelated business taxable income.** Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation

1	**Organizations taxable as corporations.** Multiply Part I, line 11 by 21% (0.21)	1	0.
2	**Trusts taxable at trust rates.** See instructions for tax computation. Income tax on the amount on Part I, line 11, from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	2	
3	**Proxy tax.** See instructions	3	
4a	Amount from Form 4255, Part I , line 3, column (q)	4a	
b	Other tax amounts. See instructions	4b	
5	Alternative minimum tax	5	
6	**Tax on noncompliant facility income.** See instructions	6	
7	**Total.** Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a			
b	Other credits (see instructions)	1b			
c	General business credit. Attach Form 3800 (see instructions)	1c			
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d			
e	**Total credits.** Add lines 1a through 1d			1e	
2	Subtract line 1e from Part II, line 7			2	0.
3a	Amount from Form 4255, Part I, line 3, column (r) (see instructions)	3a			
b	Amount due from Form 8611	3b			
c	Amount due from Form 8697	3c			
d	Amount due from Form 8866	3d			
e	Other amounts due (see instructions)	3e			
f	Total amounts due. Add lines 3a through 3e			3f	0.
4	**Total tax.** Add lines 2 and 3f (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here			4	0.

Part III Tax and Payments *(continued)*

5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)			5	0.
6 a	Payments: Preceding year's overpayment credited to the current year	6a			
b	Current year's estimated tax payments. Check if section 643(g) election applies ☐	6b	48,000.		
c	Tax deposited with Form 8868	6c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d			
e	Backup withholding (see instructions)	6e			
f	Credit for small employer health insurance premiums (attach Form 8941)	6f			
g	Elective payment election amount from Form 3800	6g			
h	Payment from Form 2439	6h			
i	Credit from Form 4136	6i			
j	Other (see instructions)	6j			
7	**Total payments.** Add lines 6a through 6j			7	48,000.
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐			8	
9	**Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed			9	
10	**Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid			10	48,000.
11	Enter the amount of line 10 you want: **Credited to 2025 estimated tax** 48,000. **Refunded**			11	0.

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

		Yes	No
1	At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year $		
4	Enter available pre-2018 NOL carryovers here $ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		

Business Activity Code	Available post-2017 NOL carryover
	$
	$
	$
	$

6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Date | EXECUTIVE DIRECTOR Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
DUSTIN VINCENT, CPA	DUSTIN VINCENT, CPA	11/07/25		P02410436

Firm's name BRADY, WARE & SCHOENFELD, INC. Firm's EIN 35-1476702

Firm's address 2206 CHESTER BLVD RICHMOND, IN 47374 Phone no. 765-966-0531

SCHEDULE A (Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income From an Unrelated Trade or Business

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2024

Open to Public Inspection for 501(c)(3) Organizations Only

A Name of the organization: WAYNE COUNTY INDIANA FOUNDATION, INC.

B Employer identification number: 35-1406033

C Unrelated business activity code (see instructions): 522100

D Sequence: 1 of 1

E Describe the unrelated trade or business: SEE STATEMENT 1

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales _____ b Less returns and allowances _____ c Balance	1c			
2 Cost of goods sold (Part III, line 8)	2			
3 Gross profit. Subtract line 2 from line 1c	3			
4a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a	0.		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b	269.		269.
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement) STATEMENT 1	5	28,185.		28,185.
6 Rent income (Part IV)	6			
7 Unrelated debt-financed income (Part V)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11			
12 Other income (see instructions; attach statement)	12			
13 **Total.** Combine lines 3 through 12	13	28,454.		28,454.

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)			1	
2 Salaries and wages			2	
3 Repairs and maintenance			3	
4 Bad debts			4	
5 Interest (attach statement). See instructions			5	
6 Taxes and licenses			6	26,434.
7 Depreciation (attach Form 4562). See instructions	7			
8 Less depreciation claimed in Part III and elsewhere on return	8a		8b	
9 Depletion			9	
10 Contributions to deferred compensation plans			10	
11 Employee benefit programs			11	
12 Excess exempt expenses (Part VIII)			12	
13 Excess readership costs (Part IX)			13	
14 Other deductions (attach statement) SEE STATEMENT 2			14	14,940.
15 **Total deductions.** Add lines 1 through 14			15	41,374.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)			16	-12,920.
17 Deduction for net operating loss. See instructions			17	0.
18 **Unrelated business taxable income.** Subtract line 17 from line 16			18	-12,920.

Part III Cost of Goods Sold

Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	**Total.** Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	☐ Yes ☐ No	

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐
B ☐
C ☐
D ☐

		A	B	C	D
2	Rent received or accrued				
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				

3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) 0.

4	Deductions directly connected with the income in lines 2a and 2b (attach statement)				

5 **Total deductions.** Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) 0.

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐
B ☐
C ☐
D ☐

		A	B	C	D
2	Gross income from or allocable to debt-financed property				
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				

8 **Total gross income** (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) 0.

9	Allocable deductions. Multiply line 3c by line 6				

10 **Total allocable deductions.** Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) 0.

11 **Total dividends-received deductions** included in line 10 0.

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations: 3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations: 7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).
Totals			0.	0.

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Totals	0.			0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

Enter amounts for each periodical listed above in the corresponding column.

		A	B	C	D
2	Gross advertising income				
a	Add columns A through D. Enter here and on Part I, line 11, column (A)				0.
3	Direct advertising costs by periodical				
a	Add columns A through D. Enter here and on Part I, line 11, column (B)				0.
4	Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8				
5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-				
8	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a	Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13				0.

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1			0.

Part XI Supplemental Information (see instructions)

SCHEDULE D (Form 1120)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.
Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2024

Name

WAYNE COUNTY INDIANA FOUNDATION, INC.

Employer identification number

35-1406033

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ **Yes** ☒ **No**

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price)	**(e)** Cost (or other basis)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	**(h) Gain or (loss)** Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4 Short-term capital gain from installment sales from Form 6252, line 26 or 37	**4**	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824	**5**	
6 Unused capital loss carryover (attach computation)	**6**	( )
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h	**7**	

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price)	**(e)** Cost (or other basis)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	**(h) Gain or (loss)** Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11 Enter gain from Form 4797, line 7 or 9	**11**	
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37	**12**	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824	**13**	
14 Capital gain distributions	**14**	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h	**15**	

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	**16**	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	**17**	
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	**18**	0.

Note: If losses exceed gains, see *Capital Losses* in the instructions.

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2024

Attachment Sequence No. **27**

Name(s) shown on return

WAYNE COUNTY INDIANA FOUNDATION, INC.

Identifying number

35-1406033

1a	Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20	1a	
b	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	1b	
c	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft-Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
REGENT STREET SPECIAL SITUATIONS FUND S						269.

3	Gain, if any, from Form 4684, line 39	3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6	Gain, if any, from line 32, from other than casualty or theft	6	
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7	269.
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years. See instructions SEE STATEMENT 3	8	840.
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	0.

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11	Loss, if any, from line 7	11	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	269.
13	Gain, if any, from line 31	13	
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16	17	269.
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	18b	

Part III **Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255** (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

	These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (**Note:** See line 1a before completing.)	20				
21	Cost or other basis plus expense of sale	21				
22	Depreciation (or depletion) allowed or allowable	22				
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24				
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the **smaller** of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instructions	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions	26b				
c	Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f				
g	Add lines 26b, 26e, and 26f	26g				
27	**If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage	27b				
c	Enter the **smaller** of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b	Enter the **smaller** of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b	Enter the **smaller** of line 24 or 29a. See instructions	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV **Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less** (see instructions)

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation. See instructions	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

FORM 990-T (A) INCOME (LOSS) FROM PARTNERSHIPS STATEMENT 1

DESCRIPTION	NET INCOME OR (LOSS)
REGENT STREET ENERGY OPPORTUNITIES Q, LLC - ORDINARY BUSINESS INCOME (LOSS)	69,251.
DEPLETION - ORDINARY BUSINESS INCOME (LOSS)	-43,351.
REGENT STREET SPECIAL SITUATIONS FUND S 2016-2 - ORDINARY BUSINESS INCOME (L	2,282.
REGENT STREET SPECIALTY FINANCE FUND VP 2016-1 LLC - ORDINARY BUSINESS INCOM	3.
TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5	28,185.

FORM 990-T (A) OTHER DEDUCTIONS STATEMENT 2

DESCRIPTION	AMOUNT
TRUSTEE FEES	14,440.
TAX PREPARATION	500.
TOTAL TO SCHEDULE A, PART II, LINE 14	14,940.

FORM 4797 NONRECAPTURED NET SECTION 1231 LOSSES FROM PRIOR YEARS STATEMENT 3

TAX YEAR	SECTION 1231 LOSSES	SECTION 1231 LOSSES RECAPTURED	NONRECAPTURED SECTION 1231 LOSSES
2019	840.	0.	840.
2020	0.	0.	
2021	0.	0.	
2022	0.	0.	
2023	0.	0.	
TOTAL TO FORM 4797, LINE 8	840.		840.

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property) 990

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2024

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
WAYNE COUNTY INDIANA FOUNDATION, INC.	FORM 990 PAGE 10	35-1406033

Part I **Election To Expense Certain Property Under Section 179** **Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	3,050,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II **Special Depreciation Allowance and Other Depreciation (Don't** include listed property.**)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III **MACRS Depreciation (Don't** include listed property. See instructions.**)**

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	25,016.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property	/		27.5 yrs.	MM	S/L	
		/		27.5 yrs.	MM	S/L	
i	Nonresidential real property	02 /24	21,241.	39 yrs.	MM	S/L	272.
		/			MM	S/L	

Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year	/		30 yrs.	MM	S/L	
d	40-year	/		40 yrs.	MM	S/L	

Part IV **Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	25,288.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles. **)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use						**25**		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons.

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2024 tax year:					
43 Amortization of costs that began before your 2024 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

Form **4626**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax-Corporations

Attach to your tax return.
Go to www.irs.gov/Form4626 for instructions and the latest information.

OMB No. 1545-0123

2024

Name of corporation

WAYNE COUNTY INDIANA FOUNDATION, INC.

Employer identification number (EIN)

35-1406033

A Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52? ..... ☐ **Yes** ☒ **No**
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D).

B Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)? ☐ **Yes** ☒ **No**
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B).

Part I Applicable Corporation Determination (Report all amounts in U.S. dollars.)

If you have already determined in current or prior years you are an applicable corporation, skip Part I and continue to Part II.

			(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
1	Net income or loss per applicable financial statement(s) (AFS) (see inst):				
a	Consolidated net income or loss per the AFS of the corporation	1a			
b	Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b			
c	Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c			
d	Adjustment for certain consolidating entries (see instructions)	1d			
e	Specified additional net income or loss item B. Reserved for future use	1e			
f	AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d	1f			
2	Adjustments (see instructions):				
a	Financial statements covering different tax years	2a			
b	Corporations that are not included on the taxpayer's consolidated return	2b			
c	Aggregate pro-rata share of adjusted net income from controlled foreign corporations (CFCs) for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions for special rules if completing this form for an FPMG)	2c			
d	Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG)	2d			
e	Certain taxes	2e			
f	Patronage dividends and per-unit retain allocations (cooperatives only)	2f			
g	Alaska native corporations	2g			
h	Certain credits	2h			
i	Mortgage servicing income	2i			
j	Tax-exempt entities (organizations subject to tax under section 511)	2j			
k	Depreciation	2k			
l	Qualified wireless spectrum	2l			
m	Covered transactions	2m			
n	Adjustments related to bankruptcy and insolvency	2n			
o	Certain insurance company adjustments	2o			
p	Adjustment P - Reserved for future use	2p			
q	Adjustment Q - Reserved for future use	2q			
r	Adjustment R - Reserved for future use	2r			
s	Adjustment S - Reserved for future use	2s			
z	Other	2z			
3	Specified adjustment. Reserved for future use	3			
4	Total adjustments. Combine lines 2a through 2z	4			
5	AFSI. Combine lines 1f and 4	5			
6	AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 5	6			
7	3-year average annual AFSI (see instructions)	7			

Part I **Applicable Corporation Determination** (Report all amounts in U.S. dollars.) *(continued)*

8 Is line 7 more than $1 billion?

☐ **Yes.** Continue to line 9.

☐ **No.** STOP here and attach to your tax return.

9 Is the corporation a member of an FPMG within the meaning of section 59(k)(2)(B)?

☐ **Yes.** Continue to line 10.

☐ **No.** Continue to Part II.

			(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
10	AFSI for purposes of the $100 million test before adjustments:				
a	AFSI from line 5	**10a**			
b	Aggregation differences (see instructions)	**10b**			
c	Total AFSI for purposes of the $100 million test before adjustments. Combine lines 10a and 10b	**10c**			
11	Adjustments:				
a	Income not effectively connected to a U.S. trade or business	**11a**			
b	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions)	**11b**			
c	Reserved for future use - Other adjustments 1	**11c**			
d	Reserved for future use - Other adjustments 2	**11d**			
12	Total adjustments. Combine lines 11a and 11b	**12**			
13	Total AFSI for purposes of the $100 million test. Combine lines 10c and 12	**13**			

14	AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 13	**14**	
15	3-year average annual AFSI for purposes of the $100 million test	**15**	

16 Is line 15 $100 million or more?

☐ **Yes.** Continue to Part II.

☐ **No.** STOP here. Attach to your tax return.

Part II Corporate Alternative Minimum Tax (CAMT)

1	Net income or loss per AFS (see instructions):		
a	Consolidated net income or loss per the AFS of the corporation	1a	-13,920.
b	Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b	
c	Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c	
d	Adjustment for certain consolidating entries (see instructions)	1d	
e	Specified additional net income or loss item D. Reserved for future use	1e	
f	AFS net income or loss before adjustments. Combine lines 1a through 1d	1f	-13,920.
2	Adjustments (see instructions):		
a	Financial statements covering different tax years	2a	
b	Reserved for future use - Adjustment 2b	2b	
c	Corporations that are not included on the taxpayers - consolidated return (see instructions)	2c	
d	The corporation's distributive share of adjusted financial statement income of partnerships	2d	
e	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3	2e	
f	Amounts that are not effectively connected to a U.S. trade or business	2f	
g	Certain taxes. Enter the amount from Part III, line 7	2g	
h	Patronage dividends and per-unit retain allocations (cooperatives only)	2h	
i	Alaska native corporations	2i	
j	Certain credits	2j	
k	Mortgage servicing income	2k	
l	Covered benefit plans described in section 56A(c)(11)(B)	2l	
m	Tax-exempt entities (organizations subject to tax under section 511)	2m	
n	Depreciation	2n	
o	Qualified wireless spectrum	2o	
p	Covered transactions	2p	
q	Adjustments related to bankruptcy and insolvency	2q	
r	Certain insurance company adjustments	2r	
s	AFSI adjustment S - Reserved for future use	2s	
t	AFSI adjustment T - Reserved for future use	2t	
u	AFSI adjustment U - Reserved for future use	2u	
z	Other STATEMENT 5 *	2z	-269.
3	Total adjustments. Combine lines 2a through 2z	3	-269.
4	AFSI before financial statement net operating loss carryover. Combine lines 1f and 3	4	-14,189.
5	Financial statement net operating loss (FSNOL) (see instructions)	5	
6	AFSI. Subtract line 5 from line 4. If zero or less, enter -0-	6	
7	Multiply line 6 by 15% (0.15)	7	
8	Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see inst)	8	
9	Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0-	9	
10	Regular tax liability (see instructions)	10	
11	Base erosion minimum tax (see instructions)	11	
12	Combine lines 10 and 11	12	
13	Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	13	

Part III Adjustment for Certain Taxes Under Section 56A(c)(5)

1	Current income tax provision - Foreign	1	
2	Current income tax provision - Federal	2	
3	Deferred income tax provision - Foreign	3	
4	Deferred income tax provision - Federal	4	
5	Income taxes included in equity method investment income	5	
6a	Adjustment A - Reserved for future use	6a	
b	Adjustment B - Reserved for future use	6b	
c	Adjustment C - Reserved for future use	6c	
d	Adjustment D - Reserved for future use	6d	
e	Adjustment E - Reserved for future use	6e	
f	Adjustment F - Reserved for future use	6f	
g	Adjustment G - Reserved for future use	6g	
h	Adjustment H - Reserved for future use	6h	
z	Income taxes in other places	6z	
7	Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g	7	

Part IV Corporate Alternative Minimum Tax - Foreign Tax Credit

Section I - CAMT Foreign Tax Credit

1	Domestic corporation CAMT foreign income taxes:				
a	Total foreign taxes paid or accrued as reported on Form 1118, Schedule B, Part I, column 2(j)	1a			
b	Adjustment	1b			
c	Adjustment	1c			
d	Adjustment	1d			
e	Adjustment	1e			
f	Adjustment	1f			
g	Adjustment	1g			
2	Total domestic corporation CAMT foreign income taxes. Combine lines 1a through 1g			2	
3	Allowable CFC CAMT foreign income taxes:				
a	Pro-rata share of CFC CAMT foreign income taxes from Part IV, Section II, line 11, column (n)	3a			
b	Other	3b			
c	Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii))	3c			
d	Total CFC CAMT foreign income taxes. Add lines 3a, 3b, and 3c			3d	
e	Percentage specified in section 55(b)(2)(A)(i)	3e	15%		
f	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3 (see instructions)	3f			
g	CFC CAMT FTC limitation (multiply line 3e by line 3f)			3g	
h	Allowable CFC CAMT foreign income taxes (lesser of line 3d or line 3g)			3h	
4	CAMT FTC Line 4 - Reserved for future use			4	
5	CAMT FTC Line 5 - Reserved for future use			5	
6	Total CAMT foreign income taxes. Combine lines 2 and 3h. Enter this amount on Part II, line 8			6	

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2024

Attachment Sequence No. **27**

Name(s) shown on return

WAYNE COUNTY INDIANA FOUNDATION, INC.

Identifying number

35-1406033

1a Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20	**1a**	
b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	**1b**	
c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	**1c**	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft-Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
REGENT STREET SPECIAL						
SITUATIONS FUND S						269.

3	Gain, if any, from Form 4684, line 39	**3**	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	**4**	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	**5**	
6	Gain, if any, from line 32, from other than casualty or theft	**6**	
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	**7**	269.
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years. See instructions	**8**	840.
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	**9**	0.

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11	Loss, if any, from line 7	**11**	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	**12**	269.
13	Gain, if any, from line 31	**13**	
14	Net gain or (loss) from Form 4684, lines 31 and 38a	**14**	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	**15**	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	**16**	
17	Combine lines 10 through 16	**17**	269.
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	**18a**	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	**18b**	

Part III **Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255** (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

	These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (**Note:** See line 1a before completing.)	20				
21	Cost or other basis plus expense of sale	21				
22	Depreciation (or depletion) allowed or allowable	22				
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24				
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the **smaller** of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instructions	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions	26b				
c	Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f				
g	Add lines 26b, 26e, and 26f	26g				
27	**If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage	27b				
c	Enter the **smaller** of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b	Enter the **smaller** of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b	Enter the **smaller** of line 24 or 29a. See instructions	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV **Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less** (see instructions)

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation. See instructions	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

FORM 4626	AMT CONTRIBUTIONS	STATEMENT 4
CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS		
FOR TAX YEAR 2019		
FOR TAX YEAR 2020		
FOR TAX YEAR 2021		
FOR TAX YEAR 2022		
FOR TAX YEAR 2023		
TOTAL CARRYOVER		
CURRENT YEAR CONTRIBUTIONS		2
TOTAL CONTRIBUTIONS		2
10% OF TAXABLE INCOME AS ADJUSTED		0
EXCESS CONTRIBUTIONS		2
ALLOWABLE CONTRIBUTIONS		0
AMT CHARITABLE DEDUCTION		0
REGULAR CONTRIBUTION DEDUCTION		0
AMT CONTRIBUTION ADJUSTMENT		0

FORM 4626 OTHER AMT ADJUSTMENTS STATEMENT 5

DESCRIPTION	AMOUNT
ADJUSTED GAIN OR LOSS	-269.
TOTAL TO FORM 4626, LINE 2Z	-269.

TAXABLE YEAR **2024**

California Exempt Organization Annual Information Return

428941 01-14-25
FORM **199**

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) , and ending (mm/dd/yyyy) .

Corporation/Organization name: WAYNE COUNTY INDIANA FOUNDATION, INC.

California corporation number: 8211793

Additional information. See instructions.

FEIN: 35-1406033

Street address (suite or room): 33 SOUTH 7TH STREET

PMB no.:

City: RICHMOND

State: IN

ZIP code: 47374

Foreign country name | Foreign province/state/county | Foreign postal code

A First return ..... ☐ Yes ☒ No

B Amended return ..... ● ☐ Yes ☒ No

C IRC Section 4947(a)(1) trust ..... ☐ Yes ☒ No

D Final information return?
● ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date: (mm/dd/yyyy) ● _____

E Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other

F Federal return filed? (1) ● ☒ 990T (2) ● ☐ 990PF
(3) ● ☐ Sch H (990) (4) ☒ Other 990 series

G Is this a group filing? See instructions ..... ● ☐ Yes ☒ No

H Is this organization in a group exemption ..... ☐ Yes ☒ No
If "Yes," what is the parent's name?

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions ..... ● ☐ Yes ☒ No

J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ..... ● ☐ Yes ☒ No

K Is the organization exempt under R&TC Section 23701g? ● ☐ Yes ☒ No
If "Yes," enter the gross receipts from nonmember sources $ _____

L Is the organization a limited liability company? ..... ● ☐ Yes ☒ No

M Did the organization file Form 100 or Form 109 to report taxable income? ..... ● ☒ Yes ☐ No

N Is the organization under audit by the IRS or has the IRS audited in a prior year? ..... ● ☐ Yes ☒ No

O Is federal Form 1023/1024 pending? ..... ☐ Yes ☒ No
Date filed with IRS _____

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8 ●		1	12,358,168 00
	2	Gross dues and assessments from members and affiliates ●		2	00
	3	Gross contributions, gifts, grants, and similar amounts received STMT 1 ●		3	6,422,968 00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. STMT 2 **This line must be completed.** If the result is less than $50,000, see General Information B ●		4	18,781,136 00
	5	Cost of goods sold ●	5 00		
	6	Cost or other basis, and sales expenses of assets sold ●	6 7,134,492 00		
	7	Total costs. Add line 5 and line 6		7	7,134,492 00
	8	Total gross income. Subtract line 7 from line 4 ●		8	11,646,644 00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18 ●		9	5,397,145 00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8 ●		10	6,249,499 00
Payments	11	Total payments ●		11	00
	12	Use tax. See General Information K ●		12	00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11 ●		13	00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12 ●		14	00
	15	Penalties and interest. See General Information J		15	00
	16	**Balance due.** Add line 12 and line 15. Then subtract line 11 from the result ◉		16	00

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ▶ | Title: EXECUTIVE DIRE | Date | ● Telephone: 765-962-1638

Paid Preparer's Use Only

Preparer's signature ▶ DUSTIN VINCENT, CPA | Date: 11/07/25 | Check if self-employed ▶ ☐ | ● PTIN: P02410436

Firm's name (or yours, if self-employed) and address ▶ BRADY, WARE & SCHOENFELD, INC.
2206 CHESTER BLVD
RICHMOND, IN 47374

● Firm's FEIN: 35-1476702

● Telephone: 765-966-0531

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

Part II **Organizations with gross receipts of more than $50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.**

	1	Gross sales or receipts from all business activities. See instructions	1	33,961	00
	2	Interest	2		00
	3	Dividends	3	2,624,471	00
Receipts	4	Gross rents	4	29,740	00
from	5	Gross royalties	5		00
Other	6	Gross amount received from sale of assets (See instructions) STATEMENT 3	6	8,944,395	00
Sources	7	Other income. Attach schedule SEE STATEMENT 4	7	725,601	00
	8	**Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	12,358,168	00
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule STATEMENT 10	9	3,335,519	00
	10	Disbursements to or for members.	10		00
	11	Compensation of officers, directors, and trustees. Attach schedule SEE STATEMENT 5	11	235,483	00
	12	Other salaries and wages	12	273,291	00
Expenses	13	Interest	13		00
and	14	Taxes	14	171,321	00
Disburse-	15	Rents	15	20,200	00
ments	16	Depreciation and depletion (See instructions)	16	25,288	00
	17	Other expenses and disbursements. Attach schedule SEE STATEMENT 6	17	1,336,043	00
	18	**Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	5,397,145	00

Schedule L **Balance Sheet**

Assets	Beginning of taxable year (a)	Beginning of taxable year (b)	End of taxable year (c)	End of taxable year (d)
1 Cash		2,166,260		4,127,999
2 Net accounts receivable				
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments. Attach schedule *		63,234,283		71,867,728
10 a Depreciable assets	917,451		938,692	
b Less accumulated depreciation	526,039	391,412	551,326	387,366
11 Land		20,000		20,000
12 Other assets. Attach schedule STMT 8		184,685		415,339
13 **Total assets**		65,996,640		76,818,432
Liabilities and net worth				
14 Accounts payable		8,937		3,603
15 Contributions, gifts, or grants payable		326,875		320,050
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule STMT 9		183,719		1,241,856
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		65,477,109		75,252,923
22 **Total liabilities and net worth**		65,996,640		76,818,432

Schedule M-1 **Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than $50,000.

1 Net income per books	6,249,499	7 Income recorded on books this year not included in this return. Attach schedule	
2 Federal income tax		8 Deductions in this return not charged against book income this year. Attach schedule	
3 Excess of capital losses over capital gains		9 Total. Add line 7 and line 8	
4 Income not recorded on books this year. Attach schedule		10 Net income per return. Subtract line 9 from line 6	6,249,499
5 Expenses recorded on books this year not deducted in this return. Attach schedule			
6 Total. Add line 1 through line 5	6,249,499		

* SEE STATEMENT

CA 199 CASH CONTRIBUTIONS INCLUDED ON PART I, LINE 3 STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
DAVID A. RODGERS	4 NORTH DRIVE RICHMOND, IN 47374		730,500.
ERIC AND BECKY DIMICK EASTMAN	315 SOUTH 48TH STREET RICHMOND, IN 47374		1,101,866.
LILLY ENDOWMENT	2801 N MERIDIAN ST; PO BOX 88068 INDIANAPOLIS, IN 46208		1,500,000.
MADALENE B WHITE	2030 CHESTER BLVD RICHMOND, IN 47374		1,022,747.
MARY HATFIELD JENKINS TRUST	PO BOX 818 RICHMOND, IN 47374		208,957.
TOTAL INCLUDED ON LINE 3			4,564,070.

CA 199 NONCASH CONTRIBUTIONS INCLUDED ON PART I, LINE 3 STATEMENT 2

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS		
RICK AND DEBBY AHAUS	3067 BUREAU PATH THE VILLAGES, FL 32163		
PROPERTY DESCRIPTION	DATE OF GIFT	FMV OF GIFT	TOTAL AMOUNT
SHARES OF AHAUS TOOL & ENGINEERING INC.	01/02/24	152,100.	152,100.

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS		
BYRON DARE	27 N. 8TH ST RICHMOND, IN 47374		
PROPERTY DESCRIPTION	DATE OF GIFT	FMV OF GIFT	TOTAL AMOUNT
47.7 ACRES OF FARMLAND	09/27/24	351,300.	351,300.

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS		
HENRY AND TERRI BATSEL	420 STONE CURRIE DR HILLSBOUROUGH, NC 27278		
PROPERTY DESCRIPTION	DATE OF GIFT	FMV OF GIFT	TOTAL AMOUNT
MULTIPLE STOCKS	03/27/24	270,731.	270,731.
TOTAL INCLUDED ON LINE 3		774,131.	774,131.

CA 199 GROSS AMOUNT FROM SALE OF ASSETS STATEMENT 3

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE	GROSS SALES PRICE
			PURCHASED	7,134,492.	0.	0.	8,944,395.
TOTAL TO FORM 199, PAGE 2, LN 6				7,134,492.	0.	0.	8,944,395.

CA 199 OTHER INCOME STATEMENT 4

DESCRIPTION	AMOUNT
MISCELLANEOUS	30,124.
INCOME FROM PARTNERSHIP INVESTMENTS	28,454.
ADMINISTRATIVE FEES	667,023.
TOTAL TO FORM 199, PART II, LINE 7	725,601.

CA 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 5

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
REBECCA GILLIAM 33 SOUTH 7TH STREET RICHMOND, IN 47374	EXECUTIVE DIRECTOR 40.00	147,828.
AMY WALTZ 33 SOUTH 7TH STREET RICHMOND, IN 47374	FINANCE OFFICER 40.00	87,655.
RAY ONTKO 33 SOUTH 7TH STREET RICHMOND, IN 47374	MEMBER 1.00	0.
BRENDA MCLANE 33 SOUTH 7TH STREET RICHMOND, IN 47374	BOARD CHAIR 1.00	0.

KATHY GIRTEN 33 SOUTH 7TH STREET RICHMOND, IN 47374	PAST CHAIR 1.00	0.
AVIS STEWART 33 SOUTH 7TH STREET RICHMOND, IN 47374	VICE CHAIR 1.00	0.
ROB HOUSEMAN 33 SOUTH 7TH STREET RICHMOND, IN 47374	MEMBER 1.00	0.
JODIE SCHEIBEN 33 SOUTH 7TH STREET RICHMOND, IN 47374	MEMBER 1.00	0.
DICK SMITH 33 SOUTH 7TH STREET RICHMOND, IN 47374	TREASURER 1.00	0.
BRETT GUILEY 33 SOUTH 7TH STREET RICHMOND, IN 47374	MEMBER 1.00	0.
RON HOLBROOK 33 SOUTH 7TH STREET RICHMOND, IN 47374	MEMBER 1.00	0.
CHERI JETMORE 33 SOUTH 7TH STREET RICHMOND, IN 47374	AT-LARGE 1.00	0.
PAUL WITTE 33 SOUTH 7TH STREET RICHMOND, IN 47374	SECRETARY 1.00	0.
CRAIG KINYON 33 SOUTH 7TH STREET RICHMOND, IN 47374	MEMBER 1.00	0.
MICHELLE MALOTT 33 SOUTH 7TH STREET RICHMOND, IN 47374	MEMBER 1.00	0.
TOTAL TO FORM 199, PART II, LINE 11		235,483.

CA 199 OTHER EXPENSES STATEMENT 6

DESCRIPTION	AMOUNT
FOUNDATION MANAGEMENT F	666,507.
TRUSTEE FEES	288,804.
OTHER EXPENSES	171,674.
DIRECT EXPENSES OF FUNDRAISING EVENTS	29,084.
PENSION PLAN CONTRIBUTIONS	7,162.
OTHER EMPLOYEE BENEFITS	52,806.
LEGAL FEES	1,000.
ACCOUNTING FEES	22,608.
CONFERENCES AND CONVENTIONS	2,737.
INSURANCE	7,277.
ALL OTHER EXPENSES	86,384.
TOTAL TO FORM 199, PART II, LINE 17	1,336,043.

CA 199 OTHER INVESTMENTS STATEMENT 7

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ALTERNATIVE INVESTMENTS	3,066,995.	3,352,330.
OTHER PUBLICLY TRADED SECURITIES	60,167,288.	68,515,398.
TOTAL TO FORM 199, SCHEDULE L, LINE 9	63,234,283.	71,867,728.

CA 199 OTHER ASSETS STATEMENT 8

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PLEDGES AND GRANTS RECEIVABLE	128,595.	0.
PREPAID EXPENSES AND DEFERRED CHARGES	56,090.	64,039.
LAND HELD FOR INVESTMENT	0.	351,300.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	184,685.	415,339.

CA 199 OTHER LIABILITIES STATEMENT 9

DESCRIPTION	BEG. OF YEAR	END OF YEAR
LIABILITIES ASSOCIATED WITH SPLIT-INTEREST AGREEMENTS	183,719.	241,856.
DEFERRED REVENUE	0.	1,000,000.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	183,719.	1,241,856.

CA 199 CASH CONTRIBUTIONS, GIFTS, GRANTS AND SIMILAR AMOUNTS PAID STATEMENT 10

ACTIVITY CLASSIFICATION

TO DISTRIBUTE CONTRIBUTED FUNDS FOR THE BENEFIT OF WAYNE COUNTY, IN

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
VARIOUS AMOUNTS UNDER $5,000	33 SOUTH 7TH STREET, - RICHMOND, IN 47374	NONE	601,157.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
4TH ST FOUNDATION INC.	228 S 4TH ST - RICHMOND, IN 47374	NONE	5,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
A BETTER WAY SERVICES, INC.	307 E CHARLES ST - MUNCIE, IN 47308	NONE	21,968.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
ACHIEVA RESOURCES CORPORATION, INC.	800 MENDLESON DR, PO BOX 1252 - RICHMOND, IN 47375	NONE	6,046.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
ALZHEIMER'S ASSOCIATION	50 E 91ST ST STE 100 - INDIANAPOLIS, IN 46240	NONE	10,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
AMIGOS THE RICHMOND LATINO CENTER	801 NATIONAL RD W DRAWER 17 - RICHMOND, IN 47374	NONE	6,500.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
ANIMAL CARE ALLIANCE	1353 ABINGTON PIKE - RICHMOND, IN 47374	NONE	11,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
BETH BORUK TEMPLE	2295 CHARLESTON PL - RICHMOND, IN 47374	NONE	5,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
BETHANY THEOLOGICAL SEMINARY	615 NATIONAL RD W - RICHMOND, IN 47374	NONE	25,250.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
BIRTH-TO-FIVE, INC.	498 NORTHWEST 18TH ST., PO BOX 1815 - RICHMOND, IN 47375	NONE	29,425.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
BLACK LEGACY PROJECT OF WAYNE COUNTY IND	1801 S G ST - RICHMOND, IN 47374	NONE	6,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
BOYS AND GIRLS CLUBS OF WAYNE COUNTY	1717 SOUTH L STREET - RICHMOND, IN 47374	NONE	68,865.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
BRIDGES FOR LIFE	100 N 10TH STREET - RICHMOND, IN 47374	NONE	9,600.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
BRIGHTER PATH INC.	2778 NORTH TREATY LINE ROAD - CAMBRIDGE CITY, IN 47327	NONE	20,750.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
CENTERVILLE-ABINGTON COMMUNITY SCHOOLS	115 W SOUTH ST - CENTERVILLE, IN 47330	NONE	13,104.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
CENTRAL UNITED METHODIST CHURCH	1425 EAST MAIN STREET - RICHMOND, IN 47374	NONE	32,997.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
CHRIST PRESBYTERIAN CHURCH	350 HENLEY RD. - RICHMOND, IN 47374	NONE	42,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
CIRCLE U HELP CENTER	PO BOX 491 - RICHMOND, IN 47375	NONE	28,453.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
CITY OF RICHMOND HOUSING AUTHORITY	58 S 15TH STREET - RICHMOND, IN 47374	NONE	17,077.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
CLARK ART INSTITUTE	225 SOUTH SREET - WILLIAMSTOWN, MA 01267	NONE	30,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
COMMUNITIES IN SCHOOLS OF WAYNE COUNTY	1425 EAST MAIN STREET - RICHMOND, IN 47374	NONE	29,999.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
COMMUNITY FOOD PANTRY	PO BOX 1345 - RICHMOND, IN 47375	NONE	14,630.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
COPE ENVIRONMENTAL CENTER	1730 AIRPORT ROAD - CENTERVILLE, IN 47330	NONE	96,020.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
DUBLIN COMMUNITY CLUB	PO BOX 313 - DUBLIN, IN 47335	NONE	10,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
EARLHAM COLLEGE	801 NATIONAL ROAD WEST, DRAWER 193 - RICHMOND, IN 47374	NONE	137,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
EVERY CHILD CAN READ	855 N 12TH STREET - RICHMOND, IN 47374	NONE	48,277.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
FIRST ENGLISH LUTHERAN CHURCH	2727 NATIONAL ROAD EAST - RICHMOND, IN 47374	NONE	14,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
FOUNTAIN CITY FORWARD	989 W FOUNTAIN CITY PIKE - FOUNTAIN CITY, IN 47341	NONE	15,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
FRIENDS FELLOWSHIP COMMUNITY	2030 CHESTER BLVD - RICHMOND, IN 47374	NONE	5,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
FRIENDS OF MORRISSON-REEVES LIBRARY	80 N 6TH ST - RICHMOND, IN 47374	NONE	5,200.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
GIRL SCOUTS OF CENTRAL INDIANA	7201 GIRL SCOUT LN - INDIANAPOLIS, IN 46214	NONE	5,330.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
GIRLS, INC. OF WAYNE COUNTY	1407 S 8TH STREET - RICHMOND, IN 47374	NONE	36,973.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
GLEANERS FOOD BANK OF INDIANA INC.	3737 WALDERMERE AVE - INDIANAPOLIS, IN 46241	NONE	15,748.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
GOLAY COMMUNITY CENTER INC.	1007 E MAIN STREET - CAMBRIDGE CITY, IN 47327	NONE	13,873.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
GOOD NEWS HABITAT FOR HUMANITY	1114 S F ST - RICHMOND, IN 47374	NONE	21,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
HAND-IN-HAND ADULT DAY CARE OF RICHMOND	2727 EAST MAIN STREET - RICHMOND, IN 47374	NONE	21,039.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
HELP THE ANIMALS	PO BOX 117 - RICHMOND, IN 47375	NONE	32,626.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
INDIANA UNIVERSITY EAST	2325 CHESTER BLVD, SPRINGWOOD HALL 103 - RICHMOND, IN 47374	NONE	26,600.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
INDIANA UNIVERSITY FOUNDATION	2325 CHESTER BLVD - RICHMOND, IN 47374	NONE	8,450.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
INDIANAPOLIS MUSEUM OF ART	4000 MICHIGAN ROAD - INDIANAPOLIS, IN 46208	NONE	17,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
INDIANAPOLIS SYMPHONY ORCHESTRA	32 E WASHINGTON ST STE 600 - INDIANAPOLIS, IN 46204	NONE	31,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
IU FOUNDATION - IU SCHOOL OF MEDICINE	PO BOX 7072 - INDIANAPOLIS, IN 46207-7072	NONE	6,781.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
IVY TECH FOUNDATION	2357 CHESTER BOULEVARD - RICHMOND, IN 47374	NONE	47,391.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
JUNIOR ACHIEVEMENT OF EASTERN INDIANA	2368 VICTORY PKWY, STE 301 - CINCINNATI, OH 45206	NONE	12,500.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
LAKE DEATON UNITED METHODIST CHURCH	6500 WESLEYAN WAY - WILDWOOD, FL 34785	NONE	7,500.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
LOVE MAKES CENTS INC.	1627 E MAIN ST - RICHMOND, IN 47374	NONE	20,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
MAIN STREET CENTERVILLE, INC.	PO BOX 362 - CENTERVILLE, IN 47330	NONE	11,977.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
MAIN STREET RICHMOND	814 E MAIN ST - RICHMOND, IN 47374	NONE	5,498.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
MODEL T FORD CLUB OF AMERICA	309 N. 8TH STREET - RICHMOND, IN 47374	NONE	5,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
MORRISSON-REEVES LIBRARY	80 NORTH 6TH STREET - RICHMOND, IN 47374	NONE	38,975.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
MT. OLIVE MISSIONARY BAPTIST CHURCH	1108 N H ST - RICHMOND, IN 47374	NONE	7,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
NAPLES BOTANICAL GARDEN, INC.	4820 BAYSHORE DR - NAPLES, FL 34112	NONE	15,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
NEIGHBORHOOD HEALTH CENTER	101 S 10TH ST - RICHMOND, IN 47374	NONE	16,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
NETTLE CREEK SCHOOL CORPORATION	297 E NORTHMARKET STREET - HAGERSTOWN, IN 47346	NONE	9,681.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
NEW TESTAMENT CHURCH OF CHRIST	752 W MAIN ST - HAGERSTOWN, IN 47346	NONE	15,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
NORTHEASTERN WAYNE SCHOOLS	7299 N US 27 - FOUNTAIN CITY, IN 47341	NONE	5,256.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
OAK PARK CHURCH	1920 CHESTER BLVD, PO BOX 1305 - RICHMOND, IN 47375	NONE	15,660.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
OPEN ARMS MINISTRIES	PO BOX 1012 - RICHMOND, IN 47375	NONE	8,500.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
QUAKER HILL CONFERENCE CENTER	10 QUAKER HILL DR - RICHMOND, IN 47374	NONE	5,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
REFUGE OF HOPE	1032 E MAIN STREET, PO BOX 2400 - RICHMOND, IN 47375	NONE	9,202.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
REID HEALTH FOUNDATION	1100 REID PKWY - RICHMOND, IN 47374	NONE	19,592.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
REID MEMORIAL PRESBYTERIAN CHURCH AND CO	1004 N A STREET, PO BOX 2543 - RICHMOND, IN 47375	NONE	9,669.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
RICHMOND ART MUSEUM	PO BOX 816 - RICHMOND, IN 47375	NONE	124,752.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
RICHMOND CIVIC THEATRE	1003 EAST MAIN STREET - RICHMOND, IN 47374	NONE	55,664.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
RICHMOND COMMUNITY SCHOOLS	300 HUB ETCHISON PARKWAY - RICHMOND, IN 47374	NONE	10,686.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
RICHMOND FRIENDS SCHOOL	607 WEST MAIN STREET - RICHMOND, IN 47374	NONE	29,779.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
RICHMOND HIGH SCHOOL	300 HUB ETCHISON PARKWAY - RICHMOND, IN 47374	NONE	19,800.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
RICHMOND HIGH SCHOOL ALUMNI ASSOCIATION	380 HUB ETCHISON PKWY - RICHMOND, IN 47374	NONE	109,021.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
RICHMOND NEIGHBORHOOD RESTORATION	PO BOX 144 - RICHMOND, IN 47375	NONE	117,450.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
RICHMOND PARKS AND RECREATION	50 NORTH 5TH STREET - RICHMOND, IN 47374	NONE	125,030.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
RICHMOND SYMPHONY ORCHESTRA	PO BOX 982 - RICHMOND, IN 47375	NONE	222,470.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
SAFETY VILLAGE OF WAYNE COUNTY	700 NW 13TH ST, PO BOX 295 - RICHMOND, IN 47375	NONE	11,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
SALT IN THE EARTH INC.	801 SW A ST - RICHMOND, IN 47374	NONE	5,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
SERVANTS AT WORK	PO BOX 68831 - INDIANAPOLIS, IN 46268	NONE	14,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
SETON CATHOLIC SCHOOLS	240 SOUTH 6TH STREET - RICHMOND, IN 47374	NONE	153,455.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
SHEPHERD'S WAY CHRISTIAN MINISTRIES, INC	6512 US HIGHWAY 27 S - RICHMOND, IN 47375	NONE	8,800.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
ST. ELIZABETH ANN SETON CATHOLIC PARISH	240 SOUTH 6TH STREET - RICHMOND, IN 47374	NONE	241,178.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
ST. PAUL'S EVANGELICAL LUTHERAN CHURCH	121 S 18TH ST - RICHMOND, IN 47374	NONE	8,665.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
STANLEY W. HAYES RESEARCH FOUNDATION, IN	801 ELKS ROAD - RICHMOND, IN 47374	NONE	7,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
THE WINSTON-SALEM FOUNDATION	751 W 4TH STREET, STE 200 - SALEM, NC 27101	NONE	40,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
UNITED WAY OF WHITEWATER VALLEY	129 SOUTH NINTH STREET - RICHMOND, IN 47374	NONE	20,006.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
WAYNE COUNTY HISTORICAL MUSEUM	1150 NORTH A STREET - RICHMOND, IN 47374	NONE	54,154.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
WAYNE COUNTY SWCD	823 S ROUND BARD RD., STE 1 - RICHMOND, IN 47374	NONE	8,333.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
WAYNE TOWNSHIP TRUSTEE, WAYNE COUNTY	401 E MAIN ST - RICHMOND, IN 47374	NONE	7,750.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
WEST RICHMOND FRIENDS MEETING	609 W MAIN ST - RICHMOND, IN 47374	NONE	13,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
WHITEWATER VALLEY PRO BONO COMMISSION, I	50 NORTH 5TH STREET - RICHMOND, IN 47374	NONE	23,500.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
WOOD BLOCK PRESS, INC.	330 S 28TH ST - RICHMOND, IN 47374	NONE	5,000.

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
ZION'S LUTHERAN CHURCH	PO BOX 6 - PERSHING, IN 47370	NONE	13,887.

TOTAL FOR THIS ACTIVITY	3,335,519.
TOTAL INCLUDED ON FORM 199, PART II, LINE 9	3,335,519.

TAXABLE YEAR **2024**

Corporation Depreciation and Amortization

CALIFORNIA FORM **3885**

Attach to Form 100 or Form 100W. FORM 199 FEIN 35-1406033

Corporation name

WAYNE COUNTY INDIANA FOUNDATION, INC.

California corporation number

Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			

7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
14								
	SEE STATEMENT	11	958,692.	526,314.				

15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed $2,000. See instructions for line 14, column (h)	15	25,288

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) **or** Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) **or** Depreciation (if no election is made), enter the amount from line 15, column (g) ◉	16	25,288
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22 ◉	17	25,288
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.) ◉	18	0

Part IV Amortization

	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instructions)	(f) Period or percentage	(g) Amortization for this year
19							

20	Total. Add the amounts in column (g)	20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44	21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12 ◉	22	

CA 3885 DEPRECIATION STATEMENT 11

ASSET NO./ DESCRIPTION	DATE IN SERVICE	COST OR BASIS	PRIOR DEPR	METHOD	LIFE	DEPRE-CIATION	BONUS
1 BUILDING	07/01/91	175,000.	175,004.	SL	31.50	0.	
2 BUILDING IMPROVEMENTS	01/01/92	52,792.	52,792.	SL	31.50	0.	
3 BUILDING IMPROVEMENTS	11/01/96	1,663.	1,135.	SL	39.00	43.	
4 BUILDING IMPROVEMENTS	04/01/02	8,500.	6,133.	SL	31.50	240.	
5 BUILDING IMPROVEMENTS	10/21/05	372,425.	212,778.	SL	31.50	11,823.	
6 BUILDING IMPROVEMENTS	01/31/06	1,976.	1,976.	150DB	15.00	0.	
7 OFFICE FURNITURE	VARIOUS	28,960.	28,960.	200DB	7.00	0.	
8 LAND	07/01/91	20,000.		L		0.	
10 WALL DISPLAY	06/18/10	12,324.	12,324.	SL	7.00	0.	
13 COFFEE MAKER - BRUN	03/17/11	535.	535.	SL	7.00	0.	
14 PHONE SYSTEM - PARALLAX	05/20/11	5,691.	5,691.	SL	5.00	0.	
15 COMPUTER/SMART- UPS & SWITCH	06/30/11	1,863.	1,863.	SL	5.00	0.	
18 REFRIGERATOR	12/23/13	750.	750.	SL	7.00	0.	
21 DELL SERVER POWEREDGE T320	05/08/15	2,618.	2,618.	SL	5.00	0.	
22 BUILDING IMPROVEMENTS	05/31/16	4,800.	1,140.	SL	31.50	152.	
23 DELL INSPIRON 7000 LAPTOP, 2 MONITORS, DOCKING STATION	12/19/19	1,210.	1,089.	SL	5.00	121.	
24 86" LG DISPLAY AND AIRTAME 2 WIRELESS PRESENTATION SYSTEM & INSTALLA	03/03/20	3,353.	2,348.	SL	5.00	1,005.	
25 ROOFING	09/29/21	52,244.	3,127.	SL	39.00	1,340.	
26 BUILDING IMPROVEMENTS (FLOORING/PAINTING/ETC)	12/21/21	64,029.	3,421.	SL	39.00	1,642.	
27 DELL LAPTOP (ACCOUNTING)	10/18/21	1,380.	690.	SL	5.00	276.	
28 DELL LAPTOP (THERESA)	12/01/21	1,380.	690.	SL	5.00	276.	
29 DELL LAPTOP (LISA)	12/01/21	1,380.	690.	SL	5.00	276.	
30 2 DOCKING STATIONS	12/01/21	434.	217.	SL	5.00	87.	
31 ONBOARDING COST - OPTI VISE	12/14/21	4,004.	2,002.	SL	5.00	801.	
32 BUILDING IMPROVEMENTS (FLOORING/PAINTING/ETC)	01/28/22	7,765.	299.	SL	39.00	199.	
33 BUILDING IMPROVEMENTS (FLOORING/PAINTING/ETC)	04/26/22	2,135.	82.	SL	39.00	55.	
34 OUTDOOR LIGHTING, PORTICO, & PILLAR REPAIRS	10/24/22	40,951.	1,575.	SL	39.00	1,050.	

35 SECURITY - DOORS							
	10/26/22	5,093.	196.	SL	39.00	131.	
36 LIGHTING - HALLWAYS & BATHROOMS							
	11/30/22	4,867.	187.	SL	39.00	125.	
37 FURNITURE - EXEC DIRECTOR'S OFFICE							
	02/28/21	3,808.	1,360.	SL	7.00	544.	
38 2 CHAIRS - ST JOHN & ARTHUR							
	03/31/22	2,328.	499.	SL	7.00	333.	
39 DELL LAPTOP - ARTHUR							
	04/01/22	1,597.	479.	SL	5.00	319.	
40 BUFFET - BOARD ROOM							
	04/26/22	2,766.	593.	SL	7.00	395.	
41 LOBBY FURNITURE							
	09/30/22	5,549.	1,189.	SL	7.00	793.	
42 LOBBY FURNITURE - 3 SEAT CUSHIONS							
	10/31/22	2,700.	579.	SL	7.00	386.	
43 LIGHTING - RESTROOMS & EXTERIOR TIMER							
	02/24/23	2,410.	31.	SL	39.00	62.	
44 VESTIBULE DOORS - INNER & OUTER, HARDWARE FOR EXIT DEVISES							
	02/24/23	22,391.	287.	SL	39.00	574.	
45 KOORSEN DOOR ACCESS CONTROL & INTERCOM SYSTEM							
	02/22/23	4,000.	286.	SL	7.00	571.	
46 20 CHAIRS - CONFERENCE ROOM							
	02/15/23	9,780.	699.	SL	7.00	1,397.	
47 E SYSTEMS LIGHTING IN OFFICES, BOARD ROOMS & BASEMENT							
	02/24/24	21,241.		SL	39.00	272.	
TOTAL TO FORM 3885		958,692.	526,314.			25,288.	

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Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR **2024**

California e-file Return Authorization for Exempt Organizations

FORM **8453-EO**

Exempt Organization name	Identifying number
WAYNE COUNTY INDIANA FOUNDATION, INC.	35-1406033

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	18,781,136
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	11,646,644
3	Refund (Form 109, line 26)	3	
4	Balance due or Total amount due (Form 199, line 16 or Form 109, line 29)	4	

Part II Settle Your Account Electronically for Taxable Year 2024

5 ☐ Direct deposit of refund (Form 109 only.)

6 ☐ Electronic funds withdrawal **6a** Amount **6b** Withdrawal date (mm/dd/yyyy)

Part III Schedule of Estimated Tax Payments for Taxable Year 2025 (These are **not** installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
7 Amount				
8 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

9 Routing number _____

10 Account number **11** Type of account: ☐ Checking ☐ Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 5, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a and any estimated payment amounts listed on Part III, line 7 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2024 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

Sign Here ▶ _____ Signature of officer _____ Date ▶ EXECUTIVE DIRECTOR Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign

ERO's signature ▶ BRADY, WARE & SCHOENFELD, I | Date | Check if also paid preparer ☒ | Check if self-employed ☐ | ERO's PTIN P02410436

Firm's name (or yours if self-employed) and address ▶ BRADY, WARE & SCHOENFELD, INC.
2206 CHESTER BLVD
RICHMOND, IN

Firm's FEIN 35-1476702

ZIP code 47374

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign

Paid preparer's signature ▶ | Date | Check if self-employed ☐ | Paid preparer's PTIN

Firm's name (or yours if self-employed) and address ▶ | Firm's FEIN | ZIP code

TAXABLE YEAR **2024**

California Exempt Organization Business Income Tax Return

428961 01-21-25

FORM **109**

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) , and ending (mm/dd/yyyy) .

Corporation/Organization name	California corporation number
WAYNE COUNTY INDIANA FOUNDATION, INC.	8211793
Additional information. See instructions.	FEIN 35-1406033
Street address (suite/room no.) 33 SOUTH 7TH STREET	PMB no.
City (If the corporation has a foreign address, see instructions.) RICHMOND	State IN / ZIP code 47374
Foreign country name / Foreign province/state/county / Foreign postal code	

A First return filed? ☐ Yes ☒ No

B Is this an education IRA within the meaning of R&TC Section 23712? ☐ Yes ☒ No

C Is the organization under audit by the IRS or has the IRS audited in a prior year? ● ☐ Yes ☒ No

D Final return?
● ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date (mm/dd/yyyy) ●

E Amended return? ● ☐ Yes ☒ No

F Accounting method used: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other

G Nature of trade or business SEE STATEMENT 1

H Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? ● ☐ Yes ☒ No

I Is this organization claiming any former Enterprise Zone (EZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? ● ☐ Yes ☒ No

J Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? ● ☐ Yes ☒ No

K Unrelated Business Activity (UBA) code ●

L Is this a hospital? ● ☐ Yes ☒ No
If "Yes," attach federal Schedule H (Form 990)

Taxable Corporation	1	Unrelated business taxable income from Side 2, Part II, line 30			1	-12,923 00
	2	Mult. In 1 by the avg. apport. pctg 24.1619 % from the Sch. R, Apport. Formula Wksht, Part A, In 2 or Part B, In 5. See instr.			2	-3,122 00
	3	Enter the lesser amt from In 1 or In 2. If the unrelated bus. activity is wholly in CA and Sch. R was not compltd, enter the amt from In 1			3	-12,923 00
Taxable Trust	4	Unrelated business taxable income from Side 2, Part II, line 30			4	00
Tax Computation	5	Unrelated business taxable income from line 3 or line 4			5	-12,923 00
	6	EZ, LAMBRA, or TTA NOL carryover deduction			6	00
	7	Net Operating Loss deduction. See General Information N			7	00
	8	Add line 6 and line 7			8	00
	9	Net unrelated business taxable income. Subtract line 8 from line 5			9	-12,923 00
	10	Tax 8.84 % x line 9. See General Information J			10	00
	11	Tax credits from Schedule B. See instructions			11	00
Total Tax	12	Balance. Subtract line 11 from line 10. If line 11 is greater than line 10, enter -0-			12	00
	13	Alternative minimum tax. See General Information O			13	00
	14	Total tax. Add line 12 and line 13			14	0 00
Payments	15	Overpayment from a prior year allowed as a credit	15	00		
	16	2024 estimated tax payments. See instructions	16	2,000 00		
	17	Withholding (Form 592-B and/or 593). See instructions	17	1,056 00		
	18	Amount paid with extension (form FTB 3539)	18	00		
	19	Total payments and credits. Add line 15 through line 18			19	3,056 00
Use Tax/ Tax Due/ Overpayment	20	**Use tax.** See instructions			20	00
	21	Payments balance. If line 19 is more than line 20, subtract line 20 from line 19			21	3,056 00
	22	**Use tax balance.** If line 20 is more than line 19, subtract line 19 from line 20			22	00
	23	Tax due. Subtract line 21 from line 14. Pay entire amount with return. See instructions			23	00
	24	Overpayment. Subtract line 14 from line 21. See instructions			24	3,056 00
	25	Enter amount of line 24 to be applied to 2025 estimated tax			25	3,056 00

Refund or Amount Due	**26** Refund. If line 25 is less than line 24, then subtract line 25 from line 24		**26**	00
	a Fill in the account information to have the refund directly deposited. Routing number	**26a**		
	b Type: Checking ☐ Savings ☐ **c** Account Number	**26c**		
	27 Penalties and interest. See General Information M		**27**	00
	28 ☐ Check if estimate penalty computed using Exception B or C and attach form FTB 5806			
	29 Total amount due. Add line 22, line 23, line 25, and line 27, then subtract line 24		**29**	00

Unrelated Business Taxable Income

Part I Unrelated Trade or Business Income

1	**a** Gross receipts or gross sales ____ **b** Less returns and allowances ____ **c** Balance	**1c**		00
2	Cost of goods sold and/or operations (Schedule A, line 7)	**2**		00
3	Gross profit. Subtract line 2 from line 1c	**3**		00
4	**a** Capital gain net income. See Specific Line Instructions - Trusts attach Schedule D (541)	**4a**	269	00
	b Net gain (loss) from Schedule D-1, Part II	**4b**		00
	c Capital loss deduction for trusts	**4c**		00
5	Income (or loss) from partnerships, limited liability companies, or S corporations. See Specific Line Instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule SEE STATEMENT 12	**5**	28,182	00
6	Rental income (Schedule C)	**6**		00
7	Unrelated debt-financed income (Schedule D)	**7**		00
8	Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E)	**8**		00
9	Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F)	**9**		00
10	Exploited exempt activity income (Schedule G)	**10**		00
11	Advertising income (Schedule H, Part III, Column A)	**11**		00
12	Other income. Attach schedule	**12**		00
13	Total unrelated trade or business income. Add line 3 through line 12	**13**	28,451	00

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees from Schedule I			**14**		00
15	Salaries and wages			**15**		00
16	Repairs			**16**		00
17	Bad debts			**17**		00
18	Interest. Attach schedule			**18**		00
19	Taxes. Attach schedule SEE STATEMENT 13			**19**	26,434	00
20	Contributions. See instructions and attach schedule SEE STATEMENT 14			**20**	0	00
21	**a** Depreciation (Corporations and Associations - Schedule J) (Trusts - form FTB 3885F)	**21a**	00			
	b Less: depreciation claimed on Schedule A. See instructions	**21b**	00	**21**		00
22	Depletion. Attach schedule			**22**		00
23	**a** Contributions to deferred compensation plans			**23a**		00
	b Employee benefit programs. See instructions			**23b**		00
24	Other deductions. Attach schedule SEE STATEMENT 15			**24**	14,940	00
25	Total deductions. Add line 14 through line 24			**25**	41,374	00
26	Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13			**26**	-12,923	00
27	Excess advertising costs (Schedule H, Part III, Column B)			**27**		00
28	Unrelated business taxable income before specific deduction. Subtract line 27 from line 26			**28**	-12,923	00
29	Specific deduction. See instructions			**29**		00
30	Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28			**30**	-12,923	00

Sign Here

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ▶	Title	Date	Telephone
	EXECUTIVE DIRECTOR		765-962-1638

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶ ☐	PTIN
DUSTIN VINCENT, CPA	11/07/25		P02410436

Firm's name (or yours, if self-employed) and address ▶	Firm's FEIN	Telephone
BRADY, WARE & SCHOENFELD, INC. 2206 CHESTER BLVD RICHMOND, IN 47374	35-1476702	765-966-0531

May the FTB discuss this return with the preparer shown above? See instructions ● [X] Yes ☐ No

Schedule A Cost of Goods Sold and/or Operations.

Method of inventory valuation (specify) N/A

1	Inventory at beginning of year	1		00
2	Purchases	2		00
3	Cost of labor	3		00
4 a	Additional IRC Section 263A costs. Attach schedule	4a		00
b	Other costs. Attach schedule	4b		00
5	Total. Add line 1 through line 4b	5		00
6	Inventory at end of year	6		00
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2	7		00

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? ☐ Yes ☒ No

Schedule B Tax Credits.

1	Enter credit name _____ code _____	1		00
2	Enter credit name _____ code _____	2		00
3	Enter credit name _____ code _____	3		00
4	Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits, on line 4. Enter here and on Side 1, line 11	4		00

Schedule K Add-On Taxes or Recapture of Tax. See instructions.

1	Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834	1		00
2 a	Interest on tax attributable to installment: Sales of certain timeshares or residential lots	2a		00
b	Method for non-dealer installment obligations	2b		00
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles	3		00
4	Credit recapture. Credit name _____	4		00
5	Total. Combine the amounts on line 1 through line 4. See instructions	5		00

Schedule R Apportionment Formula Worksheet. Use only for unrelated trade or business amounts.

Part A. Standard Method - Single-Sales Factor Formula. Complete this part only if the corporation uses the single-sales factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 **Total sales**	71,803	17,349	
2 **Apportionment percentage.** Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Form 109, Side 1, line 2.			24.1619%

Part B. Three Factor Formula. Complete this part only if the corporation uses the three-factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 **Property factor:** See instructions			
2 **Payroll factor:** Wages and other compensation of employees			
3 **Sales factor:** Gross sales and/or receipts less returns and allowances			
4 **Total percentage:** Add the percentages in column (c)			
5 **Average apportionment percentage:** Divide the factor on line 4 by 3 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions.			

Schedule C Rental Income from Real Property and Personal Property Leased with Real Property

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

(a) Description of property	(b) Rent received or accrued	(c) Percentage of rent attributable to personal property
		%
		%
		%

(d) Complete if any item in column (c) is more than 50%, or for any item if the rent is determined on the basis of profit or income		(e) Complete if any item in column (c) is more than 10%, but not more than 50%		
(I) Deductions directly connected	(II) Income includible, column (b) less column (d)(i)	(I) Gross income reportable, column (b) x column (c)	(II) Deductions directly connected with personal property (attach schedule)	(III) Net income includible, column (e)(i) less column (e)(ii)

Add the amounts in columns (d)(ii) and column (e)(iii). Enter here and on Side 2, Part I, line 6 4

Schedule D Unrelated Debt-Financed Income

	(a) Description of debt-financed property	(b) Gross income from or allocable to debt-financed property	(c) Deductions directly connected with or allocable to debt-financed property (I) Straight-line depreciation (attach schedule)	(c) (II) Other deductions (attach schedule)
1				
2				
3				

	(d) Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	(e) Average adjusted basis of or allocable to debt-financed property (attach schedule)	(f) Debt basis percentage, column (d) ÷ column (e)	(g) Gross income reportable, column (b) x column (f)	(h) Allocable deductions, total of columns (c)(i) and (c)(ii) x column (f)	(i) Net income (or loss) includible, column (g) less column (h)
1			%			
2			%			
3			%			
4	Total. Enter here and on Side 2, Part I, line 7				4	

Schedule E Investment Income of an R&TC Section 23701g, Section 23701i, or Section 23701n Organization

	(a) Description	(b) Amount	(c) Deductions directly connected (attach schedule)	(d) Net investment income, column (b) less column (c)	(e) Set-asides (attach schedule)	(f) Balance of investment income, column (d) less column (e)
1						
2						
3	Total. Enter here and on Side 2, Part I, line 8				3	
4	Enter gross income from members (dues, fees, charges, or similar amounts)				4	

Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations

Exempt Controlled Organizations

	(a) Name of controlled organizations	(b) Employer identification number	(c) Net unrelated income (loss)	(d) Total of specified payments made	(e) Part of column (d) that is included in the controlling organization's gross income	(f) Deductions directly connected with income in column (e)
1						
2						
3						

Nonexempt Controlled Organizations

	(g) Taxable income	(h) Net unrelated income (loss)	(i) Total of specified payments made	(j) Part of column (i) that is included in the controlling organization's gross income	(k) Deductions directly connected with income in column (j)
1					
2					
3					
4	Add the amounts in columns (e) and (j)			4	
5	Add the amounts in columns (f) and (k)				5
6	Subtract line 5 from line 4. Enter here and on Side 2, Part I, line 9				6

Schedule G Exploited Exempt Activity Income, other than Advertising Income

	(a) Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	(b) Gross unrelated business income from trade or business	(c) Expenses directly connected with production of unrelated business income	(d) Net income from unrelated trade or business, col. (b) less col. (c)	(e) Gross income from activity that is not unrelated business income	(f) Expenses attributable to column (e)	(g) Excess exempt expense, column (f) less column (e) but not more than column (d)	(h) Net income includible, column (d) less column (g) but not less than zero
1								
2								
3								
4								
5	Total. Enter here and on Side 2, line 10						5	

Schedule H Advertising Income and Excess Advertising Costs

Part I Income from Periodicals Reported on a Consolidated Basis

	(a) Name of periodical	(b) Gross advertising income	(c) Direct advertising costs	(d) Advertising income or excess advertising costs. If column (b) is greater than column (c), complete columns (e), (f), and (g). If column (c) is greater than column (b), enter the excess in Part III, column B(b). Do not complete columns (e), (f), and (g).	(e) Circulation income	(f) Readership costs	(g) If column (e) is greater than column (f), enter the income shown in column (d), in Part III, column A(b). If column (f) is greater than column (e), subtract the sum of column (f) and column (c) from the sum of column (e) and column (b). Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.
1							
2							
3							
4	Totals 4						

Part II Income from Periodicals Reported on a Separate Basis

1							
2							
3							

Part III Column A - Net Advertising Income

	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, columns (d) or (g), and amount listed in Part II, columns (d) or (g)
1		
2		
3		
4	Enter total here and on Side 2, Part I, line 11	

Part III Column B - Excess Advertising Costs

	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column (d), and amounts listed in Part II, column (d)
1		
2		
3		
5	Enter total here and on Side 2, Part II, line 27	

Schedule I Compensation of Officers, Directors, and Trustees

	(a) Name	(b) Title	(c) Percent of time devoted to business	(d) Compensation attributable to unrelated business
1			%	
2			%	
3			%	
4			%	
5			%	
6	Total. Enter here on Side 2, Part II, line 14		6	

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

	(a) Group and guideline class or description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1	Total additional first-year depreciation (do not include in items below)						
2	Depreciation:						
2a	Buildings 2a						
2b	Furniture and fixtures 2b						
2c	Transportation equipment 2c						
2d	Machinery and other equipment 2d						
2e	Other (specify) _____ 2e						
	_____						
3	Other depreciation 3						
4	Total 4						
5	Amount of depreciation claimed elsewhere on return 5						
6	Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a 6						

CA 109 INCOME OR (LOSS) FROM PARTNERSHIPS, LIMITED LIABILITY COMPANIES OR S CORPORATIONS STATEMENT 12

DESCRIPTION	AMOUNT
REGENT STREET ENERGY OPPORTUNITIES Q, LLC - ORDINARY BUSINESS INCOME (LOSS)	69,251.
REGENT STREET SPECIAL SITUATIONS FUND S 20 - ORDINARY BUSINESS INCOME (LOSS)	2,282.
REGENT STREET ENERGY OPPORTUNITIES Q, LLC - ORDINARY BUSINESS INCOME (LOSS)	-43,351.
TOTAL TO FORM 109, PAGE 2, LINE 5	28,182.

CA 109 TAXES PAID STATEMENT 13

DESCRIPTION	AMOUNT
INDIANA ESTIMATES	11,200.
CALIFORNIA	2,000.
CA BALANCE DUE	-2,689.
IN BALANCE DUE	15,923.
TOTAL TO FORM 109, PAGE 2, LINE 19	26,434.

CA 109 CASH CHARITABLE CONTRIBUTIONS STATEMENT 14

DESCRIPTION	AMOUNT
CHARITABLE CONTRIBUTIONS - REGENT STREET SPECIAL SITUATIONS FUND S 2016-2	2.
LESS EXCESS CONTRIBUTIONS	-2.
TOTAL INCLUDED ON FORM 109, PAGE 2, LINE 20	0.

CA 109 OTHER DEDUCTIONS STATEMENT 15

DESCRIPTION	AMOUNT
TRUSTEE FEES	14,440.
TAX PREPARATION	500.
TOTAL TO FORM 109, PAGE 2, LINE 24	14,940.

Capital Gains and Losses Worksheet
(Non-official Do Not File)

Name	Employer identification number
WAYNE COUNTY INDIANA FOUNDATION, INC.	35-1406033

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

	(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1						

2	Short-term capital gain from installment sales from Form 6252, line 26 or 37	2	
3	Short-term gain or (loss) from like-kind exchanges from Form 8824	3	
4	Unused capital loss carryover (attach computation)	4	( )
5	Net short-term capital gain or (loss). Combine lines 1 through 4	5	

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

6						

7	Enter gain from Form 4797, line 7 or 9	7	269.
8	Long-term capital gain from installment sales from Form 6252, line 26 or 37	8	
9	Long-term gain or (loss) from like-kind exchanges from Form 8824	9	
10	Capital gain distributions (see instructions)	10	
11	Net long-term capital gain or (loss). Combine lines 6 through 10	11	269.

Part III Summary of Parts I and II

12	Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11)	12	
13	Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5)	13	269.
14	Add lines 12 and 13. Enter here and on the proper line on the return	14	269.

Note. If losses exceed gains, see the instructions.

TAXABLE YEAR **2024**

Sales of Business Property

(Also, Involuntary Conversions and Recapture Amounts Under IRC Sections 179 and 280F(b)(2))

439241 12-05-24
CALIFORNIA SCHEDULE **D-1**

Complete and attach this schedule to your tax return only if your California gains or losses are different from your federal gains or losses.

Name(s) as shown on tax return	SSN, ITIN, CA SOS file no., California Corp. no., or FEIN
WAYNE COUNTY INDIANA FOUNDATION, INC.	8211793 35-1406033

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty and Theft - Property Held More Than 1 Year. Use federal Form 4684, Casualties and Thefts, to report involuntary conversions from casualty and theft.

1a Enter the gross proceeds from sales or exchanges reported to you for 2024 on federal Form 1099-B, Proceeds from Broker and Barter Exchange Transactions, or federal Form 1099-S, Proceeds from Real Estate Transactions (or a substitute statement), that you are including on line 2 or line 10, column (d), or line 23	1a	
b Enter the total amount of gain that you are including on lines 2, 10, and 27 due to the partial dispositions of MACRS assets. See instructions	1b	
c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets. See instructions	1c	

2

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Date sold (mm/dd/yyyy)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (Loss) Subtract (f) from the sum of (d) and (e)
STATEMENT 16						269.

3 Gain, if any, from federal Form 4684, line 39	3	
4 IRC Section 1231 gain from installment sales from form FTB 3805E, line 26 or line 37	4	
5 IRC Section 1231 gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts)	5	
6 Gain, if any, from line 35, from other than casualty and theft	6	
7 Combine line 2 through line 6. Enter gain or (loss) here and on the appropriate line as follows:	7	269

IRC Section 179 Assets: For reporting the sale or disposition of assets for which an IRC Section 179 expense deduction was claimed in a prior year, see instr. **Partnerships or LLCs (classified as partnerships):** Enter the gain or (loss) on Schedule K (565 or 568), line 10. Skip lines 8, 9, 11, and 12 below. **S corporations:** If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain, continue to line 8. **All others:** If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain and you did not have any prior year IRC Section 1231 losses, or they were recaptured in an earlier year, enter the gain as follows: **Forms 540 and 540NR filers,** enter the gain on Schedule D (540 or 540NR), line 1, and skip lines 8, 9, and 12 below; **Forms 100 and 100W filers,** enter the gain on Forms 100 or 100W, Side 6, Schedule D, Part II, line 6, and skip lines 8, 9, and 12 below.

8 Nonrecaptured net IRC Section 1231 losses from prior years. Enter as a positive number. See instructions	8	
9 Subtract line 8 from line 7. If zero or less, enter -0-	9	269

S corporations: If line 9 is more than zero, enter this amount on Schedule D (100S), Section B, Part II, line 5 and enter the amount, if any, from line 8 on line 12 below. If line 9 is zero, enter the amount from line 7 on line 12 below. **All others:** If line 9 is more than zero, enter the amount from line 8 on line 12 below, and enter the amount from line 9 as follows: **Forms 540 and 540NR filers,** enter as a capital gain on Schedule D (540 or 540NR), line 1; **Forms 100 and 100W filers,** enter the gain on Forms 100 or 100W, Side 6, Schedule D, Part II, line 6. If line 9 is zero, enter the amount from line 7 on line 12 below. See instructions.

Part II Section A - Ordinary Gains and Losses

10 Ordinary gains and losses not included on line 11 through line 16 (include property held 1 year or less):

11 Loss, if any, from line 7	11	( )
12 Gain, if any, from line 7, or amount from line 8, if applicable. See instructions	12	
13 Gain, if any, from line 34	13	
14 Net gain or (loss) from federal Form 4684, line 31 and line 38a (completed using California amounts)	14	
15 Ordinary gain from installment sales from form FTB 3805E, line 25 or line 36. See instructions	15	
16 Ordinary gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts)	16	
17 Combine line 10 through line 16	17	
18 For all except individual tax returns, enter the amount from line 17 on the appropriate line of your tax return and skip line a and line b below. For individual tax returns, complete line a and line b below; see instructions.		
a If the loss on line 11 includes a loss from federal Form 4684, Section B, Part II, column (b)(ii) of line 30 or line 35, enter that part of the loss here. See instructions	18a	
b Redetermine the gain or (loss) on line 17, excluding the loss, if any, on line 18a. Enter here and on line 20	18b	

Part II **Section B - Adjusting California Ordinary Gain or Loss** For individual tax returns (Forms 540 and 540NR) only.

19	Enter ordinary federal gain or (loss) from federal Schedule 1 (Form 1040), line 4	19	
20	Enter ordinary California gain or (loss) from line 18b	20	
21	Ordinary gain or loss adjustment: Compare line 19 and line 20. See instructions.		
a	If line 19 is more than line 20, enter the difference here and on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 4, col. B	21a	
b	If line 20 is more than line 19, enter the difference here and on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 4, col. C	21b	

Part III **Gain from Disposition of Property Under IRC Sections 1245, 1250, 1252, 1254, and 1255**

Description of IRC Sections 1245, 1250, 1252, 1254, and 1255 property.	Date acquired (mm/dd/yyyy)	Date sold (mm/dd/yyyy)
22 A		
B		
C		
D		

Relate the properties on lines 22A through 22D to these columns ▶		Property A	Property B	Property C	Property D
23	Gross sales price	23				
24	Cost or other basis plus expense of sale	24				
25	Depreciation (or depletion) allowed or allowable	25				
26	Adjusted basis. Subtract line 25 from line 24	26				
27	Total gain. Subtract line 26 from line 23	27				
28	**If IRC Section 1245 property:**					
a	Depreciation allowed or allowable from line 25	28a				
b	Enter the **smaller** of line 27 or line 28a	28b				
29	**If IRC Section 1250 property:** If straight-line depreciation was used, enter -0- on line 29g, except for a corporation subject to IRC Sec. 291:					
a	Additional depreciation after 12/31/76	29a				
b	Applicable percentage multiplied by the **smaller** of line 27 or line 29a	29b				
c	Subtract line 29a from line 27. If line 27 is not more than line 29a, skip line 29d and line 29e	29c				
d	Additional depreciation after 12/31/70 and before 1/1/77	29d				
e	Enter the **smaller** of line 29c or line 29d	29e				
f	IRC Section 291 amount (for corporations only)	29f				
g	Add line 29b, line 29e, and line 29f	29g				
30	**If IRC Section 1252 property:** Skip section if you did not dispose of farm land or if form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	30a				
b	Applicable percentage multiplied by line 30a	30b				
c	Enter the **smaller** of line 27 or line 30b	30c				
31	**If IRC Section 1254 property:**					
a	Intangible drilling and development costs deducted after 12/31/76	31a				
b	Enter the **smaller** of line 27 or line 31a	31b				
32	**If IRC Section 1255 property:**					
a	Applicable percentage of payments excluded from income under IRC Section 126	32a				
b	Enter the **smaller** of line 27 or line 32a	32b				

Summary of Part III Gains. Complete property column A through column D for line 23 through line 32b before going to line 33.

33	Total gains for all properties. Add column A through column D of line 27	33	
34	Add column A through column D of lines 28b, 29g, 30c, 31b, and 32b. Enter here and on line 13	34	
35	Subtract line 34 from line 33. Enter the portion from other than casualty and theft here and on line 6. Enter the portion from casualty and theft on federal Form 4684, line 33	35	

Part IV **Recapture Amounts Under IRC Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**

			(a) Expense deductions	(b) Recovery deductions
36	Expense deductions or recovery deductions. See instructions	36		
37	Depreciation or recovery deductions. See instructions	37		
38	Recapture amount. Subtract line 37 from line 36. See instructions	38		

SCHEDULE D-1 PROPERTY HELD MORE THAN ONE YEAR STATEMENT 16

PROPERTY DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	DEPR. ALLOWED	COST OR BASIS	GAIN OR (LOSS)
REGENT STREET SPECIAL SITUATIONS FUND S						269.
TOTAL TO SCH D-1, PART I, LINE 2						269.

439771 05-01-24

TAXABLE YEAR **2024**

Resident and Nonresident Withholding Tax Statement

CALIFORNIA FORM **592-B**

☐ Amended

Part I Withholding Agent Information

Name of withholding agent (from Form 592, 592-PTE, or 592-F)	SSN or ITIN
REGENT STREET ENERGY OPPORTUNITIES Q, LL	
Address (apt./ste., room, PO box, or PMB no.)	☒ FEIN ☐ CA Corp no. ☐ CA SOS file no.
11711 N MERIDIAN STREET SUITE 600	47-1414159
City (If you have a foreign address, see instructions.) / **State** / **ZIP code**	**Daytime telephone number**
CARMEL IN 46032	

Part II Payee Information

Name of payee	SSN or ITIN
WAYNE COUNTY INDIANA FOUNDATION, INC.	
Address (apt./ste., room, PO box, or PMB no.)	☒ FEIN ☐ CA Corp no. ☐ CA SOS file no.
33 SOUTH 7TH STREET	35-1406033
City (If you have a foreign address, see instructions.) / **State** / **ZIP code**	
RICHMOND IN 47374	

Part III Type of Income Subject to Withholding. Check the applicable box(es)

- **A** ☐ Payments to Independent Contractors
- **B** ☐ Trust Distributions
- **C** ☐ Rents or Royalties
- **D** ☒ Distributions to Domestic (U.S.) Nonresident Partners/Members/ Beneficiaries/S Corporation Shareholders
- **E** ☐ Estate Distributions
- **F** ☐ Elective Withholding
- **G** ☐ Elective Withholding/Indian Tribe
- **H** ☐ Allocations to Foreign (non-U.S.) Nonresident Partners/Members
- **I** ☐ Other _____

Part IV Tax Withheld

1 Total income subject to withholding	**1**	15,027.00
2 Total resident and/or nonresident tax withheld (excluding backup withholding)	**2**	1,056.00
3 Total backup withholding	**3**	

TAXABLE YEAR **2024**

Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations - Corporations

CALIFORNIA FORM **3805Q**

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name: WAYNE COUNTY INDIANA FOUNDATION, INC.

California corporation number: 8211793

FEIN: 35-1406033

During the taxable year the corporation incurred the NOL, the corporation was a(n): ◉ ☐ C corporation ◉ ☐ S corporation ◉ [X] Exempt organization ◉ ☐ Limited liability company (electing to be taxed as a corporation)

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1	Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number	1	12,923 00
2	2024 disaster loss included in line 1. Enter as a positive number	2	00
3	Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	3	12,923 00
4 a	Enter the amount of the loss incurred by a new business included in line 3	4a	00
b	Enter the amount of the loss incurred by an eligible small business included in line 3	4b	00
c	Add line 4a and line 4b	4c	00
5	General NOL. Subtract line 4c from line 3	5	12,923 00
6	Current year NOL. Add line 2, line 4c, and line 5. See instructions	6	12,923 00

Part II NOL carryover and disaster loss carryover limitations. See instructions.

		(g) Available balance
1	Net income - Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-). **If the corporation taxable income is $1,000,000 or more, see instructions**	0

Prior Year NOLs

	(a) Year of loss	(b) Code - See instructions	(c) Type of NOL - See below *	(d) Initial loss - See instructions	(e) Carryover from 2023	(f) Amount used in 2024		(h) Carryover to 2025 col. (e) minus col. (f)
2								

Current Year NOLs

							col. (d) minus col. (f) See instructions.
3 2024		DIS					
4 2024		GEN	12,923				12,923
2024							
2024							
2024							

*** Type of NOL:** General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2024 NOL deduction

1	Total the amounts in Part II, line 2, column (f)	1	00
2	Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	2	00
3	Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7	3	00

Form IT-20NP
State Form 148
(R23 / 8-24)

Indiana Department of Revenue

Indiana Nonprofit Organization Unrelated Business Income Tax Return

for Calendar Year Ending December 31, 2024

or Fiscal Year Beginning 01 01 **2024** and Ending 12 31 2024

Check box if amended. ☐ Check box if name changed. ☐

Name of Organization				Federal Employer Identification Number
WAYNE COUNTY INDIANA FOUNDATION INC				35 1406033
Number and Street		Principal Business Activity Code		Foreign Country 2-Character Code
33 SOUTH 7TH STREET		531120		
City	State / ZIP Code	2-Digit County Code		Telephone Number
RICHMOND	IN 47374	89		765 962 1638

A. Check all boxes that apply: Initial Return ☐ Final Return ☐ In Bankruptcy ☐

B. Do you have on file a valid extension of time to file your return (federal Form 7004 or an electronic extension of time)? Yes ☐ No ☒

C. Check the box if entity has multiple unrelated trades or businesses (see instructions). ☐

Adjusted Gross Income Tax Calculation on Unrelated Business Income

1.	Unrelated business taxable income before NOL deduction from federal Form 990-T. Use a minus sign for negative amounts. Attach Form 990-T			1	00
2.	Non-unitary partnership income			2	00
3.	Specific deduction (generally $1,000; see instructions)			3	1000 00
4.	Subtract line 2 and line 3 from line 1			4	-1000 00
Modifications (use a minus sign for negative amounts)					
5.	Enter name of add-back or deduction	CERTAIN TAXES DEDUCTED	Code No. 1 0 0	5	26434 00
6.	Enter name of add-back or deduction		Code No.	6	00
7.	Enter name of add-back or deduction		Code No.	7	00
8.	Enter name of add-back or deduction		Code No.	8	00
9.	Unrelated business income: add or subtract lines 4 through 8. If not apportioning, enter same amount on line 11			9	25434 00
10.	Enter Indiana apportionment percentage, if applicable, from line 9 of IT-20 Schedule E apportionment (enclose schedule)			10	75.84 %
11.	Unrelated business apportioned to Indiana (multiply line 9 by line 10; otherwise, enter line 9 amount)			11	19289 00
12.	Non-unitary partnership income from Indiana sources			12	00
13.	Enter Indiana Net Operating Loss deduction. Enclose Schedule IT-20NOL			13	00
14.	Taxable Indiana unrelated business income (add line 11 and line 12 and subtract line 13)			14	19289 00
15.	Taxable income from other forms (Form 1120-POL)			15	00
16.	Subtotal (add lines 14 and 15)			16	19289 00
17.	Indiana tax on unrelated business income (multiply line 16 by tax rate; see instructions for line 17)			17	945 00
18.	Sales/Use Tax Due			18	00
19.	Total tax due (add lines 17 and 18)			19	945 00
Credit for Estimated Tax and Other Payments					
20.	Quarterly estimated tax paid: Qtr. 1 2800 Qtr. 2 2800 Qtr. 3 2800 Qtr. 4 2800 Enter total			20	11200 00
21.	Amount paid with extension			21	00
22.	Amount of overpayment credit (from tax year ending ☐)			22	00
23.	Pass-through withholding and other payments (include Schedule IN K-1)			23	00
24.	EDGE credit. Enter the total EDGE credit amount claimed (line 19 on Schedule IN-EDGE)			24	00
25.	EDGE-R credit. Enter the total EDGE-R credit amount claimed (line 19 on Schedule IN-EDGE-R)			25	00
26.	Enter name of offset credit		Code No.	26	00
27.	Enter name of offset credit		Code No.	27	00
28.	Enter name of offset credit		Code No.	28	00
29.	Enter name of offset credit		Code No.	29	00
30.	Enter name of offset credit		Code No.	30	00
31.	Certified credits. Enter the total of certified credits claimed from Schedule IN-OCC and enclose this schedule with your return			31	00
32.	Total credits (add lines 20-31)			32	11200 00

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33.	Balance of tax due (line 19 minus line 32)	33		00
34.	Penalty for the underpayment of income tax. Attach Schedule IT-2220. ☐ Check box if using annualization method	34		00
35.	Interest: If payment is made after the original due date, compute interest	35		00
36.	Penalty: If paid late, enter 10% of line 33; see instructions. If line 19 is zero, enter $10 per day filed past due date	36		00
37.	Total payment due (add lines 33-36). (Payment must be made in U.S. funds) PAY THIS AMOUNT	37		00
38.	Total overpayment (line 32 minus lines 19 and 34-36)	38	10255	00
39.	Amount of line 38 to be refunded	39		00
40.	Amount of line 38 to be applied to the following year's estimated tax account	40	10255	00

REBECCA S GILLIAM
Personal Representative's Name (Print or Type)

REBECCA@WAYNECOUNTYFOUNDATION.ORG
Email Address

Signature of Corporate Officer | Date

REBECCA GILLIAM | EXECUTIVE DIRECT
Print or Type Name of Corporate Officer | Title

DUSTIN VINCENT, CPA | 11 07 25
Signature of Paid Preparer | Date

DUSTIN VINCENT CPA
Print or Type Name of Paid Preparer

BRADY WARE SCHOENFELD INC
Paid Preparer: Firm's Name (or yours if self-employed)

PTIN P02410436

765 966 0531
Telephone Number

2206 CHESTER BLVD
Address

RICHMOND
City

IN | 47374
State | ZIP Code + 4

Please mail your return to: Indiana Department of Revenue, PO Box 7228, Indianapolis, IN 46207-7228.

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Schedule E
Form IT-20/20S/20NP/IT-65
State Form 49105
(R23 / 8-24)

Indiana Department of Revenue
Apportionment of Income for Indiana

for Tax Year Beginning 01 01 2024 and Ending 12 31 2024

Name as shown on return: WAYNE COUNTY INDIANA FOUNDATION INC

Federal Employer Identification Number: 35 1406033

Each filing entity having income from sources both within and outside Indiana must complete an apportionment schedule except financial institutions and certain insurance companies that use a single receipts factor. Interstate transportation entities must use Schedule E-7. Combined unitary filers must use the apportioning method (relative formula percentage) as outlined in Information Bulletin #12 and Tax Policy Directive #6. Omit cents; percents should be rounded two decimal places; read apportionment instructions.

Part I - Indiana Apportionment of Adjusted Gross Income

Sales / Receipts (less returns and allowances)

Include all non-exempt apportioned gross business income. Do not use non-unitary partnership income of previously apportioned income that must be separately reported as allocated income.

	Column A Total Within Indiana	Column B Total Within and Outside Indiana	Column C Indiana Percentage
Sales delivered or shipped to Indiana:			
1. Shipped from within Indiana	1A 0.00		
2. Shipped from outside Indiana	2A 54454.00		
Sales shipped from Indiana to:			
3. The United States government	3A 0.00		
4. Purchasers in a state where the taxpayer is not subject to income tax (under P.L. 86-272) (for years beginning prior to Jan. 1, 2016 only)	4A 0.00		
Other:			
5. Interest and other receipts from extending credit attributed to Indiana	5A .00		
6. Other gross business receipts not previously apportioned	6A 0.00		
7. Direct premiums and annuities received for insurance upon property or risks in Indiana	7A .00		
8. Total Receipts: Add column A receipts lines on 1A through 7A and enter in line 8A. Enter all receipts on line 8B	8A 54454.00	8B 71803.00	
Apportionment of income for Indiana:			
9. Apportionment Percentage: Divide line 8A by line 8B (insert as percent, not decimal)			9C 75.84 %

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Part II - Business/Other Income Questionnaire

1. List all business locations where the taxpayer has operations or partnership interests and indicate type of activities. This section must be completed; attach additional sheets if necessary.

City	State	Nature of Business Activity
RICHMOND	IN	PASSTHROUGH PARTNERSHIPS

Accepts Orders? [ ] Yes [X] No Registered to Do Business? [ ] Yes [X] No Files Returns in State? [X] Yes [ ] No
Property in State Leased? [ ] Yes [X] No Property in State Owned? [X] Yes [ ] No

City	State	Nature of Business Activity

Accepts Orders? [ ] Yes [ ] No Registered to Do Business? [ ] Yes [ ] No Files Returns in State? [ ] Yes [ ] No
Property in State Leased? [ ] Yes [ ] No Property in State Owned? [ ] Yes [ ] No

City	State	Nature of Business Activity

Accepts Orders? [ ] Yes [ ] No Registered to Do Business? [ ] Yes [ ] No Files Returns in State? [ ] Yes [ ] No
Property in State Leased? [ ] Yes [ ] No Property in State Owned? [ ] Yes [ ] No

City	State	Nature of Business Activity

Accepts Orders? [ ] Yes [ ] No Registered to Do Business? [ ] Yes [ ] No Files Returns in State? [ ] Yes [ ] No
Property in State Leased? [ ] Yes [ ] No Property in State Owned? [ ] Yes [ ] No

2. Briefly describe the nature of Indiana business activities, including the exact title and principal business activity of any partnership in which the taxpayer has an interest:

PARTNERSHIP INTEREST IN: REGENT STREET ENERGY OPPORTUNITIES Q, LLC, REG

3. Indicate any partnership in which you have a unitary or general partnership relationship:

NONE

4. Briefly describe the nature of activities of sales personnel operating and soliciting business in Indiana:

PASSTHROUGH PARTNERSHIPS

5. Do Indiana receipts for line 3A include all sales shipped from Indiana to (1) the U.S. government; or (2) locations where this taxpayer's only activity in the state of the purchaser consists of the mere solicitation of orders? If no, please explain. [ ] Yes [X] No

SALES ARE FROM PASSTHROUGH ACTIVITY FROM PARTNERSHIPS

6. List the source of any directly allocated income from partnerships, estates, and trusts not in the taxpayer's apportioned tax base:

UBI FROM PARTERSHIP INTEREST IN REGENT STREET ENERGY OPPORTUNITIES Q, L

IN IT-20NP SCHEDULE E	PART II, LINE 2	STATEMENT 1

PARTNERSHIP INTEREST IN: REGENT STREET ENERGY OPPORTUNITIES Q, LLC, REGENT STREET SPECIAL SITUATIONS FUND S 2016-2, LLC, AND REGENT STREET SPECIALTY FINANCE FUND VP 2016-1, LLC.

IN IT-20NP SCHEDULE E	PART II, LINE 3	STATEMENT 2

NONE

IN IT-20NP SCHEDULE E	PART II, LINE 4	STATEMENT 3

PASSTHROUGH PARTNERSHIPS

IN IT-20NP SCHEDULE E	PART II, LINE 5	STATEMENT 4

SALES ARE FROM PASSTHROUGH ACTIVITY FROM PARTNERSHIPS

IN IT-20NP SCHEDULE E	PART II, LINE 6	STATEMENT 5

UBI FROM PARTERSHIP INTEREST IN REGENT STREET ENERGY OPPORTUNITIES Q, LLC, REGENT STREET SPECIAL SITUATIONS FUND S 2016-2, LLC, AND REGENT STREET SPECIALTY FINANCE FUND VP 2016-1, LLC.