

O-277-22  
(as amended)**NEIGHBORHOOD DEVELOPMENT FUND**  
**Not-for-Profit Transmittal and Approval Form**

**Applicant/Program:** Jewish Community of Louisville, Inc./Kids United Play Together Park  
**Applicant Requested Amount:** \$15,000.00  
**Appropriation Request Amount:** ~~\$5,000.00~~ ~~\$10,000~~ **\$15,000**

**Executive Summary of Request**

\$5,000 to Jewish Community of Louisville, Inc. for capital expenses to build an inclusive public playground for children of all abilities at the Trager Family JCC

Is this program/project a fundraiser?

☐ Yes ☒ No

Is this applicant a faith based organization?

☒ Yes ☐ No

Does this application include funding for sub-grantee(s)?

☐ Yes ☒ No

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

*Cassie Armstrong*

9/13/2022

8

District #

Primary Sponsor Signature

5000

Amount

Date

**Primary Sponsor Disclosure**

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

**Approved by:***Rail Bledsoe*

10/24/2022

Appropriations Committee Chairman

Date

Final Appropriations Amount: \_\_\_\_\_

**Applicant/Program:**

Jewish Community of Louisville, Inc./Kids United Play Together Park

**Additional Disclosure and Signatures****Additional Council Office Disclosure**

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

**Council Member Signature and Amount**

District 1	_____	\$ _____
District 2	<i>Bart Sh</i>	\$ <b>1,000</b>
District 3	_____	\$ _____
District 4	_____	\$ _____
District 5	_____	\$ _____
District 6	_____	\$ _____
District 7	<i>Paula McCraney</i>	\$ <b>500</b>
District 8	_____	\$ _____
District 9	<i>Bill Hollander</i>	\$ <b>1,000</b>
District 10	<i>Ernest Blum</i>	\$ <b>1,000</b>
District 11	_____	\$ _____
District 12	<i>Paul Blum</i>	\$ <b>1,000</b>
District 13	<i>Mark Fox</i>	\$ <b>1,000</b>
District 14	<i>Cindi Fowler</i>	\$ <b>1,000</b>
District 15	_____	\$ _____

**Applicant/Program:**

Jewish Community of Louisville, Inc./Kids United Play Together Park

**Additional Disclosure and Signatures****Additional Council Office Disclosure**

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

District 16	<u>Scott Reed</u>	\$ <u>1,000</u>
District 17		\$
District 18		\$
District 19		\$
District 20		\$
District 21	<u>Nicole George</u>	\$ <u>500</u>
District 22		\$
District 23	<u>James Peden</u>	\$ <u>1,000</u>
District 24	<u>Madonna Flood</u>	\$ <u>1,000</u>
District 25		\$
District 26		\$

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

<b>Legal Name of Applicant Organization</b> Jewish Community of Louisville, Inc.	
<b>Program Name and Request Amount</b> Kids United Play Together Park \$15,000	
	<b>Yes/No/NA</b>
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="text" value="Yes"/>
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="text" value="Yes"/>
Is the proposed public purpose of the program viable and well-documented?	<input type="text" value="Yes"/>
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="text" value="Yes"/>
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="text" value="Yes"/>
Has prior Metro Funds committed/granted been disclosed?	<input type="text" value="Yes"/>
Is the application properly signed and dated by authorized signatory?	<input type="text" value="Yes"/>
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="text" value="Yes"/>
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="text" value="N/A"/>
Is the entity in good standing with: <ul style="list-style-type: none"> <li>▸ Kentucky Secretary of State?</li> <li>▸ Louisville Metro Revenue Commission?</li> <li>▸ Louisville Metro Government?</li> <li>▸ Internal Revenue Service?</li> <li>▸ Louisville Metro Human Relations Commission?</li> </ul>	<input type="text" value="Yes"/>
Is the current Fiscal Year Budget included?	<input type="text" value="Yes"/>
Is the entity's board member list (with term length/term limits) included?	<input type="text" value="Yes"/>
Is recommended funding less than 33% of total agency operating budget?	<input type="text" value="Yes"/>
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="text" value="Yes"/>
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="text" value="Yes"/>
Is the most recent annual audit (if required by organization) included?	<input type="text" value="Yes"/>
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="text" value="N/A"/>
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="text" value="Yes"/>
Are the Articles of Incorporation of the Agency included?	<input type="text" value="Yes"/>
Is the IRS Form W-9 included?	<input type="text" value="Yes"/>
Is the IRS Form 990 included?	<input type="text" value="Yes"/>
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="text" value="N/A"/>
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="text" value="N/A"/>
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="text" value="Yes"/>
Prepared by: <b>Megan Metcalf</b> <span style="float: right;">Date: 9-12-2022</span>	



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
<b>Legal Name of Applicant Organization:</b>			
<i>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</i>			
<b>Main Office Street &amp; Mailing Address:</b>			
<b>Website:</b>			
<b>Applicant Contact:</b>		<b>Title:</b>	
<b>Phone:</b>		<b>Email:</b>	
<b>Financial Contact:</b>		<b>Title:</b>	
<b>Phone:</b>		<b>Email:</b>	
<b>Organization's Representative who attended NDF Training:</b>			
<b>GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED</b>			
<b>Program Facility Location(s):</b>			
<b>Council District(s):</b>		<b>Zip Code(s):</b>	
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
<b>PROGRAM/PROJECT NAME:</b>			
<b>Total Request: (\$)</b>		<b>Total Metro Award (this program) in previous year: (\$)</b>	
<b>Purpose of Request (check all that apply):</b>			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget)			
<input type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals			
<input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
<b>The Following are Required Attachments:</b>			
IRS Exempt Status Determination Letter Current year projected budget Current financial statement Most recent IRS Form 990 or 1120-H Articles of Incorporation (current & signed) Cost estimates from proposed vendor if request is for capital expense		Signed lease if rent costs are being requested IRS Form W9 Evaluation forms if used in the proposed program Annual audit (if required by organization) Faith Based Organization Certification Form, if applicable	
<b>For the current fiscal year ending June 30,</b> list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
<b>Source:</b>		<b>Amount: (\$)</b>	
<b>Source:</b>		<b>Amount: (\$)</b>	
<b>Source:</b>		<b>Amount: (\$)</b>	
Has the applicant contacted the BBB Charity Review for participation? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input type="checkbox"/> Yes <input type="checkbox"/> No			

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 3 – AGENCY DETAILS

**Describe Agency's Vision, Mission and Services:**

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date

**Describe the Board term limit policy:**

Three Highest Paid Staff Names	Annual Salary

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 5 – PROGRAM/PROJECT NARRATIVE

**A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):**

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

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

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

- ☐ The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:
- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

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

- ☐ Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):
- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
  - ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:**

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

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
<b>A: Personnel Costs Including Benefits</b>			
<b>B: Rent/Utilities</b>			
<b>C: Office Supplies</b>			
<b>D: Telephone</b>			
<b>E: In-town Travel</b>			
<b>F: Client Assistance</b> (See Detailed List on Page 8)			
<b>G: Professional Service Contracts</b>			
<b>H: Program Materials</b>			
<b>I: Community Events &amp; Festivals</b> (See Detailed List on Page 8)			
<b>J: Machinery &amp; Equipment</b>			
<b>K: Capital Project</b>			
<b>L: Other Expenses</b> (See Detailed List on Page 8)			
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>			
<b>% of Program Budget</b>	%	%	<b>100%</b>

**List funding sources for total program/project costs in Column 2, Non-Metro Funds:**

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	
Fees Collected from Program Participants	
Other (please specify)	\$271,987.00
<b>Total Revenue for Columns 2 Expenses **</b>	<b>\$472,987.00</b>

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

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

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
<b>Total</b>			

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
<i>Total Value of In-Kind</i> (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)		

\* DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK

Agency Fiscal Year Start Date:

Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year?    NO ☐        YES ☐

If YES, please explain:

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 7 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

#### Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked and the funds will not be disbursed to our organization.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.


#### Standard Certifications

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

**Relationship Disclosure:** List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

### SECTION 8 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

<b>Signature of Legal Signatory:</b>		<b>Date:</b>	
<b>Legal Signatory: (please print):</b>		<b>Title:</b>	
<b>Phone:</b>		<b>Extension:</b>	
		<b>Email:</b>	





RECEIVED JUL 12 2010

OGDEN UT 84201-0038

In reply refer to: 0441780733  
July 09, 2010 LTR 4168C E0  
61-0444765 000000 00  
00036103  
BODC: TE

JEWISH COMMUNITY OF LOUISVILLE INC  
% ALAN ENGEL - EXECUTIVE DIRECTOR  
3630 DUTCHMANS LN  
LOUISVILLE KY 40205-3216



019524

Employer Identification Number: 61-0444765  
Person to Contact: Mrs. Montgomery  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your June 29, 2010, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in February 1960.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Beginning with the organization's sixth taxable year and all succeeding years, it must meet one of the public support tests under section 170(b)(1)(A)(vi) or section 509(a)(2) as reported on Schedule A of the Form 990. If your organization does not meet the public support test for two consecutive years, it is required to file Form 990-PF, Return of Private Foundation, for the second tax year that the organization failed to meet the support test and will be reclassified as a private foundation.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Rita A. Leete  
Accounts Management II

# Jewish Community of Louisville

## 2023 Budget

### Budget Recap

		FY23 Budget		
Campus Based Programming	Department	Revenues	Expenses	Net
Centerstage	110	\$ 257,064	\$ 220,211	\$ 36,853
Cultural Arts	111	\$ 40,940	\$ 54,037	\$ (13,097)
Seniors	116	\$ 284,562	\$ 376,388	\$ (91,827)
Sports	121	\$ 68,335	\$ 56,480	\$ 11,855
Aquatics	122	\$ 490,806	\$ 732,222	\$ (241,416)
Fitness	123	\$ 259,978	\$ 592,807	\$ (332,829)
Early Childhood	140	\$ 2,436,156	\$ 1,726,177	\$ 709,979
Youth Programs	143	\$ 155,452	\$ 83,504	\$ 71,948
Summer Camp	146	\$ 656,448	\$ 519,688	\$ 136,759
Operations	165	\$ 13,249	\$ 1,245,280	\$ (1,232,031)
Membership	180	\$ 2,440,122	\$ 329,108	\$ 2,111,014
Membership CS	181	\$ -	\$ 164,491	\$ (164,491)
Food services	175	\$ 23,865	\$ 33,361	\$ (9,496)
Depreciation	800	\$ -	\$ 1,184,340	\$ (1,184,340)
Total Campus Based Programming		\$ 7,126,976	\$ 7,318,095	\$ (191,119)
Other Mission Related Programming				
Campaign	oo2	\$ 63,663	\$ 606,538	\$ (542,874)
JCRC	oo3	\$ 1,030	\$ 117,182	\$ (116,152)
Community Newspaper	oo4	\$ 39,996	\$ 127,516	\$ (87,520)
Outreach	oo7	\$ 75,756	\$ 74,439	\$ 1,317
Foundation Operations	oo8	\$ -	\$ 120,000	\$ (120,000)
"Partnership 2gether"	o10	\$ -	\$ 10,020	\$ (10,020)
Dignity Grows	o12	\$ 4,890	\$ 12,900	\$ (8,010)
Hillel	o29	\$ 21,731	\$ 27,856	\$ (6,125)
Jewish Journeys	115	\$ 357,629	\$ 351,053	\$ 6,576
Jewish Life & Festivals	113	\$ 53,167	\$ 49,082	\$ 4,085
Jewish Youth Programs	144	\$ 43,023	\$ 57,516	\$ (14,493)
Safe Louisville	170	\$ 101,342	\$ 194,004	\$ (92,662)
Marketing	182	\$ -	\$ 384,305	\$ (384,305)
Fundraising & Development	185	\$ 262,780	\$ 305,546	\$ (42,766)
Total Other Mission Related		\$ 1,025,007	\$ 2,437,957	\$ (1,412,949)
Administration				
Administration	oo1 & 184	\$ 445,525	\$ 1,465,930	\$ (1,020,405)
Allocations				
Allocations	oo9	\$ 1,750,000	\$ 435,000.0	\$ 1,315,000
Total Preliminary Budget Fiscal 2023		\$ 10,347,508	\$ 11,656,981	\$ (1,309,473)

**Jewish Community of Louisville**  
**Annual / YTD Statement of Revenues and Expenses**  
**2021 - 2022 Fiscal Year - To - Date @ March 31, 2022\***

	FY 22 Budget FY22 Full Year	FY 22 YTD March FY21-22
<b>Revenues</b>		
Grants and Contributions	\$ 1,772,517	\$ 3,167,676
Allocation In	\$ 1,800,000	\$ 1,274,764
Membership	\$ 1,776,197	\$ 1,275,609
Program Revenue	\$ 1,375,082	\$ 639,031
ELC Tuition	\$ 1,450,529	\$ 958,774
Fundraising, Advertising & Other Pledge	\$ 100,000	\$ 94,152
<b>Total</b>	<b>\$ 8,274,325</b>	<b>\$ 7,410,006</b>
<b>Expenses</b>		
Salaries - FT	\$ 3,204,259	\$ 1,980,019
Benefits, Taxes, Retirement	\$ 737,884	\$ 428,795
Part Time Employee	\$ 1,111,955	\$ 702,692
Contractor Expense	\$ 163,200	\$ 164,891
Other Salary related	\$ 25,314	\$ 17,637
<b>Sub-total Salary expense</b>	<b>\$ 5,242,612</b>	<b>\$ 3,294,034</b>
<b>Operating Expenses</b>		
Program Costs	\$ 643,896	\$ 481,098
Grants / Awards	-	\$ 21,022
Travel	\$ 2,710	\$ 716
Training	\$ 13,100	\$ 10,905
Supplies	\$ 91,624	\$ 49,424
Postage	\$ 16,385	\$ 34,645
Printing	\$ 15,200	\$ 19,548
Dues, License & Publications	\$ 27,437	\$ 44,920
Lease / Rentals	\$ 23,550	\$ 46,457
Marketing, Promotion, Advertising & Campaign	\$ 82,571	\$ 67,070
Maintenance & Service Contracts	\$ 306,416	\$ 162,169
Office Expense/Automobile	\$ 8,400	\$ 3,868
Housekeeping	\$ 330,390	\$ 245,521
Utilities	\$ 335,500	\$ 257,377
Meetings	\$ 20,434	\$ 8,449
Insurance	\$ 150,000	\$ 85,556
Software	\$ 48,694	\$ 164,899
Computers	\$ 5,004	\$ 311
Telephone & Internet	\$ 185,213	\$ 37,871
Professional Fees		\$ 185,373
Allocations - Out	\$ 450,000	\$ 285,594
Bank Charges		\$ 9,331
Writeoffs / Uncollectable	\$ 54,000	\$ 40,500
Recruitment and Relocation	\$ 2,129	\$ 15,809
Credit Card Fees	\$ 125,626	\$ 94,714
Interest	\$ 101,750	\$ 60,385
Other	\$ 211,738	\$ 4,374
<b>Total Operating Expense</b>	<b>\$ 3,251,767</b>	<b>\$ 2,437,906</b>
<b>Grand Total Expense</b>	<b>\$ 8,494,379</b>	<b>\$ 5,731,940</b>
<b>Cash Net Operating Income &lt;Deficit&gt;</b>	<b>\$ (220,054)</b>	<b>\$ 1,678,066</b>
<b>Depreciation &amp; Amortization</b>	<b>\$ 1,175,000</b>	<b>\$ 349,706</b>
<b>Net Surplus / &lt;Deficit&gt;</b>	<b>\$ (1,395,054)</b>	<b>\$ 1,328,360</b>

\*This YTD Statement was presented by the Chief Financial Officer and the Board Treasurer, to the JCL Board of Directors on August 28, 2022.

Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2020**Open to Public  
Inspection

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

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**A** For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021****B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**JEWISH COMMUNITY OF LOUISVILLE, INC.**

Doing business as

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

**3600 DUTCHMANS LANE**

Room/suite

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

**LOUISVILLE, KY 40205****F** Name and address of principal officer: **SARA WAGNER****3600 DUTCHMANS LANE, LOUISVILLE, KY 40205****D** Employer identification number**\*\* - \*\*\*4765****E** Telephone number**502-451-8840****G** Gross receipts \$ **31,135,688.****H(a)** Is this a group returnfor 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.JEWISHLLOUISVILLE.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1934** **M** State of legal domicile: **KY****Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>SERVES AS THE COLLECTIVE BODY TO PRESERVE AND ENRICH JEWISH LIFE AND VALUES IN LOUISVILLE, KY.</b>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a) <b>21</b>		
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) <b>21</b>		
	<b>5</b>	Total number of individuals employed in calendar year 2020 (Part V, line 2a) <b>324</b>		
	<b>6</b>	Total number of volunteers (estimate if necessary) <b>320</b>		
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12 <b>41,261.</b>		
<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11 <b>0.</b>			
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h) <b>13,106,365.</b>	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g) <b>3,087,371.</b>	<b>13,106,365.</b>	<b>21,906,815.</b>
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>881,611.</b>	<b>3,087,371.</b>	<b>2,761,166.</b>
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>166,414.</b>	<b>881,611.</b>	<b>1,099,803.</b>
	<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>17,241,761.</b>	<b>166,414.</b>	<b>50,154.</b>
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3) <b>1,350,718.</b>	<b>17,241,761.</b>	<b>25,817,938.</b>
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4) <b>0.</b>	<b>1,350,718.</b>	<b>1,010,872.</b>
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>4,477,482.</b>	<b>0.</b>	<b>0.</b>
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e) <b>0.</b>	<b>4,477,482.</b>	<b>3,609,993.</b>
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) <b>236,614.</b>	<b>0.</b>	<b>0.</b>
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <b>3,767,226.</b>	<b>236,614.</b>	<b>3,115,530.</b>
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>9,595,426.</b>	<b>3,767,226.</b>	<b>3,115,530.</b>
<b>Net Assets or Fund Balances</b>	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12 <b>7,646,335.</b>	<b>9,595,426.</b>	<b>7,736,395.</b>
	<b>20</b>	Total assets (Part X, line 16) <b>51,829,029.</b>	<b>7,646,335.</b>	<b>18,081,543.</b>
	<b>21</b>	Total liabilities (Part X, line 26) <b>10,135,771.</b>	<b>51,829,029.</b>	<b>80,509,545.</b>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 <b>41,693,258.</b>	<b>10,135,771.</b>	<b>16,640,672.</b>
			<b>Beginning of Current Year</b>	<b>End of Year</b>
			<b>41,693,258.</b>	<b>63,868,873.</b>

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer	Date			
	<b>SARA WAGNER, PRESIDENT AND CEO</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	<b>ROY C. HOAGLAND III, CPA</b>	<b>ROY C. HOAGLAND III,</b>			<b>P00082091</b>
	Firm's name ▶ <b>WELKEN CPAS</b>	Firm's EIN ▶ <b>** - ***4308</b>			
	Firm's address ▶ <b>730 WEST MARKET STREET</b> <b>LOUISVILLE, KY 40202</b>	Phone no. <b>502-585-3251</b>			

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

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:**BUILD AND SUSTAIN A VIBRANT CARING INCLUSIVE COMMUNITY ROOTED IN JEWISH VALUES.****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 \$ **2,925,945.** including grants of \$ **802,890.** ) (Revenue \$ **2,762,571.** )**TO SERVE THE JEWISH COMMUNITY AND CITY OF LOUISVILLE. TO FUNCTION AS A CENTRAL BODY FOR JEWISH ACTIVITIES INCLUDING SOCIAL, EDUCATION AND RELIGIOUS ACTIVITIES. TO PROVIDE SERVICES TO AFFILIATED ORGANIZATIONS.****4b** (Code: ) (Expenses \$ **4,024,457.** including grants of \$ **207,982.** ) (Revenue \$ **592,525.** )**PROVIDE SENIOR ADULT NUTRITION SERVICES (17,000+ MEALS ANNUALLY, 6,100 ROUND-TRIP TRANSPORTATION SERVICES TO SENIOR, OUTREACH, AND HEALTH-RELATED ACTIVITIES); CHILDREN AND YOUTH PROGRAMS (AFTER-SCHOOL CARE, PRESCHOOL ACTIVITIES, SUMMER DAY CAMP); HEALTH AND FITNESS PROGRAMS; AND CULTURAL ARTS AND JEWISH-LIFE PROGRAMS.****4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses **6,950,402.**



**Part IV Checklist of Required Schedules**

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

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

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

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	<b>1a</b> 49	
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	<b>1b</b> 0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b> X	

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

		Yes	No
<b>2a</b> 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 .....	<b>2a</b> 324		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	<b>2b</b>	X	
<b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) .....			
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? .....	<b>3a</b>	X	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O .....	<b>3b</b>	X	
<b>4a</b> 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)? .....	<b>4a</b>		X
<b>b</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).			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....	<b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....	<b>5b</b>		X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T? .....	<b>5c</b>		
<b>6a</b> 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? .....	<b>6a</b>		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> 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? .....	<b>7a</b>	X	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? .....	<b>7b</b>	X	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....	<b>7c</b>		X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year .....	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....	<b>7e</b>		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....	<b>7f</b>		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .....	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .....	<b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .....	<b>8</b>		X
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? .....	<b>9a</b>		X
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .....	<b>9b</b>		X
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 .....	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities .....	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders .....	<b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) .....	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year .....	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? .....	<b>13a</b>		
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</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 .....	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand .....	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? .....	<b>14a</b>		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O .....	<b>14b</b>		
<b>15</b> 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? .....	<b>15</b>		X
If "Yes," see instructions and file Form 4720, Schedule N.			
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .....	<b>16</b>		X
If "Yes," complete Form 4720, Schedule O.			

Form 990 (2020)

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

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

☒**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year ..... <b>1a</b> 21 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>b</b> Enter the number of voting members included on line 1a, above, who are independent ..... <b>1b</b> 21		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? ..... <b>2</b>		X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? ..... <b>3</b>		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? ..... <b>4</b>		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? ..... <b>5</b>		X
<b>6</b> Did the organization have members or stockholders? ..... <b>6</b>		X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? ..... <b>7a</b>		X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? ..... <b>7b</b>		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? ..... <b>8a</b>	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? ..... <b>8b</b>	X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O ..... <b>9</b>		X

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

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

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ► **KY**

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records ►  
**CORPORATION - 502-451-8840**  
**3600 DUTCHMANS LANE, LOUISVILLE, KY 40205**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) 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 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) SARA WAGNER PRESIDENT AND CEO	40.00			X				196,571.	0.	0.
(2) STACY GORDON-FUNK SENIOR VP	40.00			X				120,675.	0.	0.
(3) MAURY YOUNG FORMER VP AND CFO	40.00						X	106,454.	0.	0.
(4) THOMAS WISSINGER VP AND COO	40.00			X				105,160.	0.	0.
(5) JON FLEISCHAKER CO-CHAIR	1.00	X						0.	0.	0.
(6) RALPH GREEN CO-CHAIR	1.00	X						0.	0.	0.
(7) JEFFREY TUVLIN VICE CHAIR	1.00	X						0.	0.	0.
(8) LAURENCE NIBUR TREASURER	1.00	X						0.	0.	0.
(9) JEFF GOLDBERG TREASURER	1.00	X						0.	0.	0.
(10) BECKY RUBY SWANSBURG SECRETARY	1.00	X						0.	0.	0.
(11) JAY KLEMPNER PAST CHAIR	1.00	X						0.	0.	0.
(12) MADELINE ABRAMSON DIRECTOR	1.00	X						0.	0.	0.
(13) WILLIAM ALTMAN DIRECTOR	1.00	X						0.	0.	0.
(14) MARK BEHR DIRECTOR	1.00	X						0.	0.	0.
(15) KEREN BENABOU DIRECTOR	1.00	X						0.	0.	0.
(16) JULIE ELLIS DIRECTOR	1.00	X						0.	0.	0.
(17) CHRIS BRICE DIRECTOR	1.00	X						0.	0.	0.



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JON KLEIN DIRECTOR	1.00	X						0.	0.	0.
(19) ARIEL KRONENBERG DIRECTOR	1.00	X						0.	0.	0.
(20) RABBI BETH JACOWITZ CHOTTINER DIRECTOR	1.00	X						0.	0.	0.
(21) ROBIN MILLER DIRECTOR	1.00	X						0.	0.	0.
(22) AMY RYAN DIRECTOR	1.00	X						0.	0.	0.
(23) DAVID KAPLAN DIRECTOR	1.00	X						0.	0.	0.
(24) BETH SALAMON DIRECTOR	1.00	X						0.	0.	0.
(25) GEORGE POLUR DIRECTOR	1.00	X						0.	0.	0.
<b>1b Subtotal</b>								528,860.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								528,860.	0.	0.

**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 **4**

- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual **3** **X**
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual **4** **X**
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person **5** **X**

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization <b>0</b>		

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b>	Federated campaigns .....	<b>1a</b>	6,529,768.			
	<b>b</b>	Membership dues .....	<b>1b</b>	759,452.			
	<b>c</b>	Fundraising events .....	<b>1c</b>				
	<b>d</b>	Related organizations .....	<b>1d</b>				
	<b>e</b>	Government grants (contributions) .....	<b>1e</b>				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	14,617,595.			
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f .....		21,906,815.			
<b>Program Service Revenue</b>	<b>2 a</b>	PROGRAM SERVICE FEES	Business Code	900099	1,986,612.	1,986,612.	
	<b>b</b>	MEMBERSHIP DUES		713940	774,554.	774,554.	
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b>	All other program service revenue .....					
	<b>g</b>	<b>Total.</b> Add lines 2a-2f .....		2,761,166.			
	<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) .....		507,278.		
<b>4</b>		Income from investment of tax-exempt bond proceeds .....					
<b>5</b>		Royalties .....					
<b>6 a</b>		Gross rents .....	(i) Real	599.			
<b>b</b>		Less: rental expenses ...	(ii) Personal	0.			
<b>c</b>		Rental income or (loss) .....		599.			
<b>d</b>		Net rental income or (loss) .....		599.			599.
<b>7 a</b>		Gross amount from sales of assets other than inventory .....	(i) Securities	5,905,400.			
<b>b</b>		Less: cost or other basis and sales expenses .....	(ii) Other	5,312,875.			
<b>c</b>		Gain or (loss) .....		592,525.			
<b>d</b>		Net gain or (loss) .....		592,525.	592,525.		
<b>8 a</b>		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....		11,764.			
<b>b</b>		Less: direct expenses .....		4,875.			
<b>c</b>		Net income or (loss) from fundraising events .....		6,889.			6,889.
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19 .....						
<b>b</b>	Less: direct expenses .....						
<b>c</b>	Net income or (loss) from gaming activities .....						
<b>10 a</b>	Gross sales of inventory, less returns and allowances .....						
<b>b</b>	Less: cost of goods sold .....						
<b>c</b>	Net income or (loss) from sales of inventory .....						
<b>Miscellaneous Revenue</b>	<b>11 a</b>	NEWSPAPER	Business Code	511110	41,261.		41,261.
	<b>b</b>	MISCELLANEOUS		900099	1,405.	1,405.	
	<b>c</b>						
	<b>d</b>	All other revenue .....					
	<b>e</b>	<b>Total.</b> Add lines 11a-11d .....		42,666.			
	<b>12</b>	<b>Total revenue.</b> See instructions .....		25,817,938.	3,355,096.	41,261.	514,766.

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	802,890.	802,890.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22	207,982.	207,982.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	444,330.	383,012.	41,323.	19,995.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	2,722,886.	2,347,128.	253,228.	122,530.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	92,293.	79,557.	8,583.	4,153.
<b>9</b> Other employee benefits	118,511.	102,156.	11,022.	5,333.
<b>10</b> Payroll taxes	231,973.	199,962.	21,573.	10,438.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	64,191.	55,334.	5,970.	2,887.
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
<b>12</b> Advertising and promotion	153,412.	146,194.		7,218.
<b>13</b> Office expenses	76,020.	42,859.	22,129.	11,032.
<b>14</b> Information technology	78,568.	67,725.	7,307.	3,536.
<b>15</b> Royalties				
<b>16</b> Occupancy	400,464.	388,214.	9,255.	2,995.
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	6,059.	5,225.	562.	272.
<b>20</b> Interest	97,618.	97,418.	200.	
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	553,885.	553,885.		
<b>23</b> Insurance	191,841.	179,142.	10,159.	2,540.
<b>24</b> 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.)				
<b>a MAINTENANCE</b>	486,807.	471,979.	14,651.	177.
<b>b FEDERATION PROGRAMS</b>	408,206.	351,871.	37,966.	18,369.
<b>c TEMPORARY SERVICES</b>	208,414.	202,556.	5,858.	
<b>d CREDIT CARD FEES</b>	121,891.	109,702.	0.	12,189.
<b>e All other expenses</b>	268,154.	155,611.	99,593.	12,950.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	7,736,395.	6,950,402.	549,379.	236,614.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	8,160,495.	<b>1</b>	12,859,374.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....	5,629,808.	<b>3</b>	5,559,777.
	<b>4</b> Accounts receivable, net .....	54,929.	<b>4</b>	92,807.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....	1,820.	<b>8</b>	1,602.
	<b>9</b> Prepaid expenses and deferred charges .....	37,680.	<b>9</b>	96,266.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 43,042,695.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 14,623,440.		
	<b>11</b> Investments - publicly traded securities .....	8,624,845.	<b>10c</b>	28,419,255.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	22,345,746.	<b>11</b>	27,823,033.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....	494,927.	<b>12</b>	466,985.
	<b>14</b> Intangible assets .....		<b>13</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	6,478,779.	<b>14</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	51,829,029.	<b>15</b>	5,190,446.	
<b>17</b> Accounts payable and accrued expenses .....	545,372.	<b>16</b>	80,509,545.	
<b>18</b> Grants payable .....		<b>17</b>	3,065,153.	
<b>19</b> Deferred revenue .....	2,956,689.	<b>18</b>		
<b>20</b> Tax-exempt bond liabilities .....		<b>19</b>	5,538,034.	
<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>20</b>		
<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>21</b>		
<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	4,849,009.	<b>22</b>		
<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>23</b>	5,931,968.	
<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	1,784,701.	<b>24</b>		
<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	10,135,771.	<b>25</b>	2,105,517.	
<b>27</b> Net assets without donor restrictions .....		<b>26</b>	16,640,672.	
<b>28</b> Net assets with donor restrictions .....				
<b>29</b> Capital stock or trust principal, or current funds .....	0.		0.	
<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....	0.		0.	
<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....	41,693,258.		63,868,873.	
<b>32</b> Total net assets or fund balances .....	41,693,258.		63,868,873.	
<b>33</b> Total liabilities and net assets/fund balances .....	51,829,029.		80,509,545.	

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**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	25,817,938.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	7,736,395.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	18,081,543.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	41,693,258.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	4,094,072.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	63,868,873.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☒

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

Form 990 (2020)

Department of the Treasury  
Internal Revenue Service

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

# 2020

**Open to Public Inspection**

JEWSH COMMUNITY OF LOUISVILLE, INC.

\*\*-\*\*\*4765

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 or 990-EZ).)
- 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 in 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).

g Provide the following information about the supported organization(s).						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	7900490.	5177345.	16725561.	13915721.	22473387.	66192504.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	7900490.	5177345.	16725561.	13915721.	22473387.	66192504.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						66192504.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>7</b> Amounts from line 4 .....	7900490.	5177345.	16725561.	13915721.	22473387.	66192504.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	505,324.	559,429.	584,021.	569,978.	507,278.	2726030.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....	86,858.	120,968.	109,507.	49,855.	6,889.	374,077.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	126,176.	95,866.	117,167.	73,073.	42,666.	454,948.
<b>11 Total support.</b> Add lines 7 through 10 .....						69747559.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	10,969,596.
<b>13 First 5 years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	94.90 %
<b>15</b> Public support percentage from 2019 Schedule A, Part II, line 14 .....	<b>15</b>	93.00 %
<b>16a 33 1/3% support test - 2020.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2019.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2020.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2019.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2020

**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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

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

<b>15</b> Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2019 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2019 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2020.** 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 - 2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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



**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

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

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Net short-term capital gain	<b>1</b>		
<b>2</b> Recoveries of prior-year distributions	<b>2</b>		
<b>3</b> Other gross income (see instructions)	<b>3</b>		
<b>4</b> Add lines 1 through 3.	<b>4</b>		
<b>5</b> Depreciation and depletion	<b>5</b>		
<b>6</b> 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)	<b>6</b>		
<b>7</b> Other expenses (see instructions)	<b>7</b>		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		

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

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

Schedule A (Form 990 or 990-EZ) 2020

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

Section D - Distributions		Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>	
<b>4</b> Amounts paid to acquire exempt-use assets	<b>4</b>	
<b>5</b> Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>	
<b>6</b> Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>	
<b>7</b> <b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>	
<b>9</b> Distributable amount for 2020 from Section C, line 6	<b>9</b>	
<b>10</b> Line 8 amount divided by line 9 amount	<b>10</b>	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
<b>1</b> Distributable amount for 2020 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2020 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2020			
<b>a</b> From 2015			
<b>b</b> From 2016			
<b>c</b> From 2017			
<b>d</b> From 2018			
<b>e</b> From 2019			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2020 distributable amount			
<b>i</b> Carryover from 2015 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2020 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2020 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2021.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2016			
<b>b</b> Excess from 2017			
<b>c</b> Excess from 2018			
<b>d</b> Excess from 2019			
<b>e</b> Excess from 2020			

Schedule A (Form 990 or 990-EZ) 2020

### Supplemental Information.

Section D, lines 3,  
(See instructions.)

**Schedule B**(Form 990, 990-EZ,  
or 990-PF)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**

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

OMB No. 1545-0047

**2020**

Name of the organization

JEWISH COMMUNITY OF LOUISVILLE, INC.

Employer identification number

\*\*-\*\*\*4765

Organization type (check one):

**Filers of:****Section:**

Form 990 or 990-EZ

☒ 501(c)( 3 ) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

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

**Special Rules**

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), 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, 990-EZ, or 990-PF), 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, 990-EZ, or 990-PF).

Name of organization	Employer identification number
JEWISH COMMUNITY OF LOUISVILLE, INC.	** - ***4765

**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	JEWISH HERITAGE FOUNDATION FOR EXCELLENCE 101 S 5TH ST, STE 1600 LOUISVILLE, KY 40202	\$ 13,020,674.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	STEVEN GOLDBERG 11933 CREEL LODGE DR LOUISVILLE, KY 40223	\$ 1,006,784.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	TRAGER FAMILY 601 W MARKET ST LOUISVILLE, KY 40202	\$ 750,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

\*\*-\*\*\*4765

## Part II

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



Name of organization	Employer identification number
JEWISH COMMUNITY OF LOUISVILLE, INC.	** - ***4765

**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
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527  
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

**If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

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

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

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

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

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

Name of organization

**JEWISH COMMUNITY OF LOUISVILLE, INC.**

Employer identification number

**\*\* - \*\*\* 4765**

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures ..... ▶ \$

3 Volunteer hours for political campaign activities .....

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... ▶ \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... ▶ \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ..... ☐ Yes ☐ No

4a Was a correction made? ..... ☐ Yes ☐ No

b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ▶ \$

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

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

4 Did the filing organization file **Form 1120-POL** for this year? ..... ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

Schedule C (Form 990 or 990-EZ) 2020

LHA

032041 12-02-20

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

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

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

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2020

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

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

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers? .....	X		
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..		X	
<b>c</b> Media advertisements? .....		X	
<b>d</b> Mailings to members, legislators, or the public? .....		X	
<b>e</b> Publications, or published or broadcast statements? .....		X	
<b>f</b> Grants to other organizations for lobbying purposes? .....		X	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....		X	
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....		X	
<b>i</b> Other activities? .....		X	
<b>j</b> Total. Add lines 1c through 1i .....			0.
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....		X	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....			

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

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

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

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

**Part IV** Supplemental Information

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

**PART II-B, LINE 1, LOBBYING ACTIVITIES:**

JCL MAINTAINS GENERAL CONTACT ON POLITICAL AND SOCIAL ISSUES AS THEY RELATE TO THE RELIGIOUS, SOCIAL SERVICE, AND ISRAELI ACTIVITIES WHICH ARE OF INTEREST TO THE JEWISH COMMUNITY AND THE GENERAL PUBLIC.

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

▶ **Attach to Form 990.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2020**

**Open to Public Inspection**

Name of the organization

JEWISH COMMUNITY OF LOUISVILLE, INC.

Employer identification number

\*\*-\*\*\*4765

**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 .....	65	
2 Aggregate value of contributions to (during year) .....	6,128.	
3 Aggregate value of grants from (during year) .....	120,712.	
4 Aggregate value at end of year .....	4,203,336.	
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

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

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

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

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

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

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

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

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X .....

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

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

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

Schedule D (Form 990) 2020

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

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

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

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

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	22,612,249.	23,145,306.	22,563,190.	22,193,364.	19,993,214.
b Contributions	139,967.	79,174.	594,250.	193,636.	824,486.
c Net investment earnings, gains, and losses	5,193,083.	522,169.	1,194,636.	1,535,084.	2,199,779.
d Grants or scholarships	1,382,113.	1,040,405.	1,109,361.	846,728.	727,850.
e Other expenditures for facilities and programs					
f Administrative expenses	69,462.	93,995.	97,409.	94,511.	96,265.
g End of year balance	26,493,724.	22,612,249.	23,145,306.	22,563,190.	22,193,364.

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

- a Board designated or quasi-endowment ▶ 44.7300 %  
 b Permanent endowment ▶ 55.2700 %  
 c Term endowment ▶ \_\_\_\_\_ %

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

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

	Yes	No
(i) Unrelated organizations		X
(ii) Related organizations		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	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		216,655.		216,655.
b Buildings		14,337,570.	11,875,010.	2,462,560.
c Leasehold improvements		47,182.	47,182.	0.
d Equipment		2,810,114.	2,537,590.	272,524.
e Other		25,631,174.	163,658.	25,467,516.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				28,419,255.

Schedule D (Form 990) 2020

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) LONG TERM PLEDGES RECEIVABLE	5,190,446.
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	5,190,446.

**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) INVESTMENTS HELD FOR OTHERS	2,105,517.
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	2,105,517.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... ☒

Schedule D (Form 990) 2020

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	25,609,956.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	25,609,956.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	207,982.
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	207,982.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	25,817,938.

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

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

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	7,528,413.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	7,528,413.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	207,982.
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	207,982.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	7,736,395.

**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 III, LINE 4:**

THE JEWISH COMMUNITY OF LOUISVILLE DISPLAYS AND STORES ART PIECES THAT ARE OF CULTURAL AND RELIGIOUS SIGNIFICANCE TO THE JEWISH COMMUNITY AND THAT ENABLE BOTH JEWS AND NON-JEWS TO BETTER UNDERSTAND EACH OTHER. JCL ALSO KEEPS A HISTORICAL COLLECTION OF OUR JEWISH COMMUNITY NEWSPAPER TO DOCUMENT THE HISTORY OF THE JEWISH COMMUNITY IN LOUISVILLE.

**PART V, LINE 4:**

THE ENDOWMENT FUNDS HELP THE ORGANIZATION PROVIDE WELLNESS, SENIOR PROGRAMMING AND NUTRITION SERVICES, YOUTH, AND EARLY CHILDHOOD EDUCATION FROM AGES 6 MONTHS THROUGH 4 YEARS, AS WELL AS EDUCATIONAL ASSISTANCE AND OTHER SOCIAL SERVICES. SOME ENDOWMENT FUNDS ARE FOR A SPECIFIC PURPOSE



**Part XIII** Supplemental Information (continued)

AND OTHERS HAVE A BROADER SCOPE.

## PART X, LINE 2:

JCL HAS BEEN RECOGNIZED BY THE IRS AS EXEMPT FROM FEDERAL INCOME TAXES UNDER 501(C)(3) OF THE INTERNAL REVENUE CODE EXCEPT FOR TAXES ON UNRELATED BUSINESS INCOME. UNRELATED BUSINESS INCOME IS EARNED ON THE SALE OF ADVERTISEMENTS IN THE NEWSPAPER, "COMMUNITY", PUBLISHED BY JCL. FOR THE YEARS ENDED JUNE 30, 2021 AND 2020 THE NEWSPAPER DID NOT HAVE TAXABLE INCOME.

JCL'S FEDERAL FORMS 990 ARE GENERALLY OPEN TO EXAMINATION BY THE IRS FOR A PERIOD OF THREE YEARS FROM THE DATE THE RETURNS ARE FILED.

## PART XI, LINE 4B - OTHER ADJUSTMENTS:

MEMBERSHIP DISCOUNTS

## PART XII, LINE 4B - OTHER ADJUSTMENTS:

MEMBERSHIP DISCOUNTS



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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts .....				
	2 Less: Contributions .....				
	3 Gross income (line 1 minus line 2) .....				
Direct Expenses	4 Cash prizes .....				
	5 Noncash prizes .....				
	6 Rent/facility costs .....				
	7 Food and beverages .....				
	8 Entertainment .....				
	9 Other direct expenses .....				
	10 Direct expense summary. Add lines 4 through 9 in column (d) .....				
	11 Net income summary. Subtract line 10 from line 3, column (d) .....				

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

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

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

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

b If "No," explain: \_\_\_\_\_

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

b If "Yes," explain: \_\_\_\_\_

- 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:
- |                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

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

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

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

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

- 16** Gaming manager information:

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_

☐ Director/officer☐ Employee☐ Independent contractor

- 17** Mandatory distributions:

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

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

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

**SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:**

(I) NAME OF FUNDRAISER: DAVID VALINSKI ASSOCIATES

(I) ADDRESS OF FUNDRAISER: 344 S MERKLE RD, COLUMBUS, OH 43209

<b>Part IV</b>	<b>Supplemental Information</b> <i>(continued)</i>
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[illegible]

**SCHEDULE I**  
**(Form 990)**

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

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

Name of the organization

**JEWISH COMMUNITY OF LOUISVILLE, INC.**

**Employer identification number**

**\*\* - \*\*\* 4765**

**Part I General Information on Grants and Assistance**

**1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**

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

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

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
JEWISH FAMILY AND CAREER SERVICES 2821 KLEMPNER WAY LOUISVILLE, KY 40205	** - *** 5859	501(C)(3)	169,323.	0.			PROVIDE FAMILY AND CAREER COUNSELING SERVICES
THE TEMPLE HEBREW SCHOOL 5101 US HWY 42 LOUISVILLE, KY 40241	** - *** 8772	501(C)(3)	33,442.	0.			SUPPORT JEWISH EDUCATION
JEWISH FEDERATIONS OF NORTH AMERICA - 25 BROADWAY, STE 1700 17TH FL - NEW YORK, NY 10004	** - *** 4240	501(C)(3)	97,043.	0.			SUPPORT THE NATIONAL JEWISH COMMUNITY
CAMP LIVINGSTON 8485 RIDGE ROAD CINCINNATI, OH 45236	** - *** 0765	501(C)(3)	45,045.	0.			SUPPORT JEWISH CAMP/EDUCATION
HIGH SCHOOL OF JEWISH STUDIES 510 US 42 LOUISVILLE, KY 40241	** - *** 4226	501(C)(3)	8,252.	0.			SUPPORT JEWISH EDUCATION
CONGREGATION ADATH JESHURUN 548 GALLEGOS CIR ERIR, CO 80516	** - *** 8363	501(C)(3)	21,498.	0.			PROVIDE SOCIAL SERVICE SUPPORT IN LOUISVILLE, KENTUCKY.

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **9.**

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

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

**Schedule I (Form 990) 2020**

**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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
B'NAI B'RITH YOUTH ORGANIZATION 800 EIGHT STREE NW WASHINGTON, DC 20001	** - ***4932	501(C)(3)	10,530.	0.			SCHOLARSHIPS
LBSY 3600 DUTCHMANS LANE LOUISVILLE, KY 40205	** - ***8363	501(C)(3)	40,760.	0.			SUPPORT JEWISH COMMUNITY
TEMPLE SHALOM 4615 LOWE ROAD LOUISVILLE, KY 40220	** - ***0603	501(C)(3)	19,700.	0.			L & L BONUS AND RAPID RESPONSE TESTS

**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
MEMBERSHIP DISCOUNTS AND SCHOLARSHIPS	156	207,982.	0.		DISCOUNTS BASED ON FINANCIAL NEED

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

**PART III**

MANAGEMENT AND THE BOARD OF DIRECTORS EVALUATE ALL GRANTEEES THROUGHOUT  
THE YEAR IN ORDER TO DETERMINE CURRENT AND FUTURE FUNDING.



**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

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

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020**

Open to Public  
Inspection

Name of the organization

**JEWISH COMMUNITY OF LOUISVILLE, INC.**

Employer identification number

**\*\* - \*\*\*4765**

**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

**a** Receive a severance payment or change-of-control payment? .....

**b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....

**c** Participate in or receive payment from an equity-based compensation arrangement? .....

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

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

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

**a** The organization? .....

**b** Any related organization? .....

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

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

**a** The organization? .....

**b** Any related organization? .....

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

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

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

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

Yes No

<b>1b</b>	<b>X</b>	
<b>2</b>	<b>X</b>	
<b>4a</b>		<b>X</b>
<b>4b</b>		<b>X</b>
<b>4c</b>		<b>X</b>
<b>5a</b>		<b>X</b>
<b>5b</b>		<b>X</b>
<b>6a</b>		<b>X</b>
<b>6b</b>		<b>X</b>
<b>7</b>		<b>X</b>
<b>8</b>		<b>X</b>
<b>9</b>		

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

Schedule J (Form 990) 2020

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) SARA WAGNER PRESIDENT AND CEO	(i)	173,000.	0.	23,571.	0.	0.	196,571.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) MAURY YOUNG FORMER VP AND CFO	(i)	97,544.	0.	8,910.	0.	0.	106,454.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III

Supplemental Information

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

PART I, LINE 1A:

THE CEO RECEIVES FREE FAMILY MEMBERSHIP AT THE LOUISVILLE JEWISH COMMUNITY  
CENTER.

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

OMB No. 1545-0047

**2020**

Open to Public  
Inspection

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**  
▶ **Attach to Form 990.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Name of the organization

**JEWISH COMMUNITY OF LOUISVILLE, INC.**

Employer identification number

**\*\* - \*\*\*4765**

**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 .....	<b>X</b>	<b>37</b>	<b>1,832,851.</b>	<b>COMPARABLE SALES</b>
10 Securities - Closely held stock .....				
11 Securities - Partnership, LLC, or trust interests .....				
12 Securities - Miscellaneous .....				
13 Qualified conservation contribution - Historic structures .....				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential .....				
16 Real estate - Commercial .....				
17 Real estate - Other .....				
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other ▶ ( .....				
26 Other ▶ ( .....				
27 Other ▶ ( .....				
28 Other ▶ ( .....				

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

**29**

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

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

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

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

**b** If "Yes," describe in Part II.

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

	Yes	No
<b>30a</b>		<b>X</b>
<b>31</b>		<b>X</b>
<b>32a</b>		<b>X</b>
<b>33</b>		

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

**Schedule M (Form 990) 2020**

**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 O**  
**(Form 990 or 990-EZ)**

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 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

Open to Public  
Inspection

Name of the organization

JEWISH COMMUNITY OF LOUISVILLE, INC.

Employer identification number  
\*\*-\*\*\*4765

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORMS 990 AND 990-T ARE REVIEWED AND APPROVED BY THE ORGANIZATION'S CFO AND FINANCE COMMITTEE. AFTER REVIEW AND APPROVAL BY THE CFO AND FINANCE COMMITTEE EACH MEMBER OF THE BOARD OF DIRECTORS WILL RECEIVE A COPY OF THE FORMS 990 AND 990-T AT THE NEXT BOARD MEETING, WHICH IS SUBSEQUENT TO THE FILING DEADLINE.

FORM 990, PART VI, SECTION B, LINE 12C:

THE CEO PERIODICALLY REVIEWS CURRENT ISSUES TO SEE IF THERE ARE ANY PROBLEMS. IF SO, SHE BRINGS THEM TO THE ATTENTION OF THE CFO AND BOARD CHAIR.

FORM 990, PART VI, SECTION B, LINE 15A:

THE ORGANIZATION PARTICIPATES IN AN ANNUAL SURVEY OF JEWISH FEDERATIONS/COMMUNITY CENTERS EXECUTIVES ON THEIR TOTAL COMPENSATION PACKAGE. THE ORGANIZATION GETS THOSE RESULTS BACK EVERY YEAR, AND THE EXECUTIVE COMMITTEE GAUGES THE APPROPRIATENESS OF THE CURRENT COMPENSATION PACKAGE IN THE ANNUAL REVIEW PROCESS OF THE CEO.

FORM 990, PART VI, SECTION C, LINE 19:

ALL GOVERNING DOCUMENTS ARE HOUSED AT THE CORPORATE OFFICE AND ARE AVAILABLE FOR INSPECTION DURING NORMAL BUSINESS HOURS. COPIES OF ANY OF THESE CAN ALSO BE REQUESTED IN WRITING BY EMAIL OR PHONE, AND WILL BE MAILED AS REQUESTED. COPIES OF THE 990 CAN BE FOUND ON GUIDESTAR.

FORM 990, PART XII, LINE 2C:

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) 2020

Name of the organization

JEWISH COMMUNITY OF LOUISVILLE, INC.

Employer identification number

\*\*-\*\*\*4765

THE FINANCE COMMITTEE OF THE BOARD OF DIRECTORS ASSUMES RESPONSIBILITY  
FOR THE OVERSIGHT OF THE ANNUAL AUDIT OF THE FINANCIAL STATEMENTS AND  
THE SELECTION OF THE INDEPENDENT ACCOUNTANT.

## CARRYOVER DATA TO 2021

**Based on the information provided with this return, the following are possible carryover amounts to next year.**

FEDERAL POST-2017 NET OPERATING LOSS - ADVERTISING	172,413.
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<u>FEDERAL PRE-2018 NET OPERATING LOSS</u>	<u>151,976.</u>
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# Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

OMB No. 1545-0047

## 2020

Department of the Treasury  
Internal Revenue Service

For calendar year 2020 or other tax year beginning JUL 1, 2020, and ending JUN 30, 2021.

▶ Go to [www.irs.gov/Form990T](http://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).

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

<b>A</b> <input type="checkbox"/> Check box if address changed.	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)	<b>D</b> Employer identification number
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) ) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529S		JEWISH COMMUNITY OF LOUISVILLE, INC.	** - ***4765
		Number, street, and room or suite no. If a P.O. box, see instructions. 3600 DUTCHMANS LANE	<b>E</b> Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code LOUISVILLE, KY 40205	<b>F</b> <input type="checkbox"/> Check box if an amended return.
<b>C</b> Book value of all assets at end of year		80,509,545.	
<b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> Applicable reinsurance entity			
<b>H</b> Check if filing only to <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439			
<b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/>			
<b>J</b> Enter the number of attached Schedules A (Form 990-T) 1			
<b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation. ▶			
<b>L</b> The books are in care of CORPORATION Telephone number 502-451-8840			

### Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	-49,744.
2	Reserved	2	
3	Add lines 1 and 2	3	-49,744.
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	-49,744.
6	Deduction for net operating loss. See instructions	6	0.
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	-49,744.
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: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3	Proxy tax. See instructions	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax (trusts only)	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.

LHA For Paperwork Reduction Act Notice, see instructions.

Form 990-T (2020)

**Part III Tax and Payments**

<b>1a</b>	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) .....	<b>1a</b>		
<b>b</b>	Other credits (see instructions) .....	<b>1b</b>		
<b>c</b>	General business credit. Attach Form 3800 (see instructions) .....	<b>1c</b>		
<b>d</b>	Credit for prior year minimum tax (attach Form 8801 or 8827) .....	<b>1d</b>		
<b>e</b>	<b>Total credits.</b> Add lines 1a through 1d .....	<b>1e</b>		
<b>2</b>	Subtract line 1e from Part II, line 7 .....	<b>2</b>		0.
<b>3</b>	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement) .....	<b>3</b>		
<b>4</b>	<b>Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here .....	<b>4</b>		0.
<b>5</b>	2020 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4 .....	<b>5</b>		0.
<b>6a</b>	Payments: A 2019 overpayment credited to 2020 .....	<b>6a</b>		
<b>b</b>	2020 estimated tax payments. Check if section 643(g) election applies .....	<b>6b</b>		
<b>c</b>	Tax deposited with Form 8868 .....	<b>6c</b>		
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>6d</b>		
<b>e</b>	Backup withholding (see instructions) .....	<b>6e</b>		
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941) .....	<b>6f</b>		
<b>g</b>	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other .....	<b>6g</b>		
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6g .....	<b>7</b>		
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached .....	<b>8</b>		
<b>9</b>	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed .....	<b>9</b>		
<b>10</b>	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....	<b>10</b>		
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2021 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/> .....	<b>11</b>		

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

	Yes	No
<b>1</b> At any time during the 2020 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
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? .....		X
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year .....		
<b>4a</b> Did the organization change its method of accounting? (see instructions) .....		X
<b>b</b> If 4a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V .....		

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 4b. Also, provide any other additional information. See instructions.

<b>Sign Here</b>	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	PRESIDENT AND CEO Title	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name ROY C. HOAGLAND III, CPA	Preparer's signature ROY C. HOAGLAND III, CPA	Date	Check <input type="checkbox"/> if self-employed
	Firm's name <b>WELENKEN CPAS</b>	Firm's EIN <b>**-***4308</b>		PTIN <b>P00082091</b>
	Firm's address <b>730 WEST MARKET STREET LOUISVILLE, KY 40202</b>	Phone no. <b>502-585-3251</b>		

Form 990-T (2020)

**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](http://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).

ENTITY 1

OMB No. 1545-0047

**2020**

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

<b>A</b> Name of the organization <b>JEWISH COMMUNITY OF LOUISVILLE, INC.</b>	<b>B</b> Employer identification number <b>**-***4765</b>
<b>C</b> Unrelated business activity code (see instructions) ▶ <b>511110</b>	<b>D</b> Sequence: <b>1</b> of <b>1</b>

**E** Describe the unrelated trade or business ▶ **ADVERTISING**


<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance ▶	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b>		
<b>4 a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)		<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)		<b>5</b>		
<b>6</b> Rent income (Part IV)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)		<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)		<b>10</b>		
<b>11</b> Advertising income (Part IX)		<b>11</b> 41,261.	<b>91,005.</b>	<b>-49,744.</b>
<b>12</b> Other income (see instructions; attach statement)		<b>12</b>		
<b>13</b> <b>Total.</b> Combine lines 3 through 12		<b>13</b> 41,261.	<b>91,005.</b>	<b>-49,744.</b>

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

<b>1</b> Compensation of officers, directors, and trustees (Part X)	<b>1</b>	
<b>2</b> Salaries and wages	<b>2</b>	
<b>3</b> Repairs and maintenance	<b>3</b>	
<b>4</b> Bad debts	<b>4</b>	
<b>5</b> Interest (attach statement) (see instructions)	<b>5</b>	
<b>6</b> Taxes and licenses	<b>6</b>	
<b>7</b> Depreciation (attach Form 4562) (see instructions)	<b>7</b>	
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>	
<b>9</b> Depletion	<b>9</b>	
<b>10</b> Contributions to deferred compensation plans	<b>10</b>	
<b>11</b> Employee benefit programs	<b>11</b>	
<b>12</b> Excess exempt expenses (Part VIII)	<b>12</b>	
<b>13</b> Excess readership costs (Part IX)	<b>13</b>	
<b>14</b> Other deductions (attach statement)	<b>14</b>	
<b>15</b> <b>Total deductions.</b> Add lines 1 through 14	<b>15</b>	<b>0.</b>
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>	<b>-49,744.</b>
<b>17</b> Deduction for net operating loss (see instructions)	<b>17</b>	<b>0.</b>
<b>18</b> <b>Unrelated business taxable income.</b> Subtract line 17 from line 16	<b>18</b>	<b>-49,744.</b>



LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020




**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	<b>Total.</b> Add lines 1 through 5 .....	6	
7	Inventory at end of year .....	7	
8	<b>Cost of goods sold.</b> 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 <input type="checkbox"/> No <input type="checkbox"/>

**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	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Rent received or accrued	A	B	C	D
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 2(a) and 2(b) (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	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Gross income from or allocable to debt-financed property .....	A	B	C	D
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)
<b>Totals</b> .....			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)
<b>Totals</b> .....		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	

Schedule A (Form 990-T) 2020

<b>Part IX</b>	<b>Advertising Income</b>
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- 1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐ COMMUNITY

B ☐

**C** ☐

**D** ☐

mounts

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

	A	B	C	D
2 Gross advertising income	41,261.			
Add columns A through D. Enter here and on Part I, line 11, column (A)				41,261.

**a**

- |  |  |         |  |  |         |
|--|--|---------|--|--|---------|
| 3 Direct advertising costs by periodical .....                           |  | 91,005. |  |  |         |
| a Add columns A through D. Enter here and on Part I, line 11, column (B) |  |         |  |  | 91,005. |

**a**

- |   |   |            |  |  |    |
|---|---|------------|--|--|----|
| 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 zero on line 8 ..... | - 49,744 . |  |  |    |
| 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 zero .....  |            |  |  |    |
| 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 zero here and on Part II, line 13 .....   |            |  |  | 0. |

**a**

## 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)		%	
<b>Total.</b> Enter here and on Part II, line 1			0

**Total.** Enter here and on Part II, line 1 0.

<b>Part XI</b>	<b>Supplemental Information</b> (see instructions)
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0025840.09

amcray  
NAOMTrey Grayson  
Secretary of State  
Received and Filed  
04/30/2009 11:51:08 AM  
Fee Receipt: \$8.00

**ARTICLES OF MERGER  
OF  
JEWISH COMMUNITY CENTER OF LOUISVILLE, INC.**

**WITH AND INTO  
JEWISH COMMUNITY FEDERATION OF LOUISVILLE, INC.**

Pursuant to the provisions of KRS 273.293 and 273.287, the undersigned entities ("Constituent Entities") hereby adopt the following Articles of Merger for the purpose of merging the Jewish Community Center of Louisville, Inc., a Kentucky nonprofit corporation ("JCC"), with and into the Jewish Community Federation of Louisville, Inc., a Kentucky nonprofit corporation ("Federation"), which shall be the surviving entity in the Merger.

**FIRST:** The Agreement and Plan of Merger, duly authorized and approved by each of the Constituent Entities, is attached hereto as Exhibit A ("Plan of Merger") and is hereby incorporated by reference herein as a part of these Articles of Merger.

**SECOND:** The JCC has no members entitled to vote on the Plan of Merger. The Plan of Merger was adopted and approved by a majority of the members of the Board of Directors of the JCC at a meeting of the JCC's Board of Directors held on April 13, 2009.

**THIRD:** The Federation has no members entitled to vote on the Plan of Merger. The Plan of Merger was adopted and approved by a majority of the members of the Board of Directors of the Federation at a meeting of the Federation's Board of Directors held on April 13, 2009.

Dated: April 13, 2009

JEWISH COMMUNITY CENTER OF LOUISVILLE,  
INC.

By: Title: President

("JCC")

JEWISH COMMUNITY FEDERATION OF  
LOUISVILLE, INC.

By: Title: PRESIDENT

("Federation")

The foregoing instrument  
was prepared by:

A handwritten signature in cursive script, appearing to read "Ross D. Cohen", is written over a horizontal line.

Ross D. Cohen, Esq.  
Greenebaum Doll & McDonald PLLC  
3500 National City Tower  
101 South Fifth Street  
Louisville, Kentucky 40202-3197  
502/587-3579

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## EXHIBIT A

### AGREEMENT AND PLAN OF MERGER

THIS AGREEMENT AND PLAN OF MERGER ("Agreement") is made and entered into as of the 13<sup>th</sup> day of April, 2009, by and between (i) JEWISH COMMUNITY CENTER OF LOUISVILLE, INC., a Kentucky nonprofit corporation ("JCC"), and (ii) JEWISH COMMUNITY FEDERATION OF LOUISVILLE, INC., a Kentucky nonprofit corporation ("Federation").

#### 1. MERGER.

*1.1 Merger of JCC With and Into the Federation.* Subject to the terms and conditions of this Agreement, JCC shall be merged with and into the Federation ("Merger"), effective as of the later of (i) 12:00:01 a.m. on May 1, 2009, or (ii) the filing of appropriate Articles of Merger with the Secretary of State of the Commonwealth of Kentucky ("Effective Time"). At the Effective time, the separate existence of JCC as a corporation shall thereupon cease; and the Federation shall be the surviving entity in the merger ("Surviving Corporation"). The Surviving Corporation shall be named the Jewish Community Association of Louisville, Inc. The separate existence of the Surviving Corporation, with all its purposes, objects, rights, privileges, powers, franchises and interests, shall continue unaffected and unimpaired by the Merger. The Merger shall be pursuant to the provisions of, and with the effect provided in, the laws of the Commonwealth of Kentucky.

#### *1.2 Effect of Merger.* At and after the Effective Time:

(a) The Surviving Corporation shall possess all of the respective rights, privileges, powers, franchises and interests of JCC in and to every type of property (real, personal and mixed), and choses in action, all of which shall be transferred to, and vested in, the Surviving Corporation by virtue of the Merger without any deed or other transfer and without reversion or impairment. Any action or proceeding, whether civil, criminal or administrative, pending by or against JCC may be continued as if the Merger did not occur, or the Surviving Corporation may be substituted in the proceeding for JCC in such action or proceeding.

(b) The Surviving Corporation shall be liable for all liabilities of JCC, and all debts, liabilities, obligations and contracts of JCC, whether matured or unmatured, whether accrued, absolute, contingent or otherwise, and whether or not reflected or reserved against on the balance sheet, books of account or records of JCC, shall be those of the Surviving Corporation, and shall not be released or impaired by the Merger. Further, all rights of creditors and other obligees and all liens on properties of the Surviving Corporation shall be preserved unimpaired.

*1.3 Additional Actions.* If, at any time after the Effective Time, the Surviving Corporation shall consider or be advised that any further assignments or assurances in law or any other acts are necessary or desirable to (i) vest, perfect or confirm of record or otherwise, in the Surviving Corporation its right, title or interest in, to or under any of the rights, properties or assets of JCC acquired or to be acquired by the Surviving Corporation as a result of, or in connection with, the Merger, or (ii) otherwise carry out the purposes of this Agreement, JCC and the proper officers and directors of JCC shall be deemed to have granted to the Surviving Corporation an irrevocable power of attorney to (a) execute and deliver all such proper deeds,

assignments and assurances in law, (b) do all acts necessary or proper to vest, perfect or confirm title to and possession of such rights, properties or assets in the Surviving Corporation and (c) otherwise carry out the purposes of this Agreement. The President of the Surviving Corporation is fully authorized in the name of the Surviving Corporation or otherwise to take any and all such actions.

**2. ARTICLES OF INCORPORATION.** At the Effective Time, the Articles of Incorporation of the Surviving Corporation ("Articles of Incorporation") shall be amended in their entirety and restated as set forth on Exhibit I attached hereto and made a part hereof ("Restated Articles").

**3. BYLAWS.** Effective upon the Merger, the Bylaws of the Surviving Corporation ("Bylaws") shall be in the form of the Bylaws previously agreed upon by the Boards of Directors of the JCC and the Federation.

**4. BOARD OF DIRECTORS.** From and after the Effective Date, the Board of Directors of the Surviving Corporation shall consist of those persons named in the Restated Articles.

**5. OFFICERS.** From and after the Effective Date, the following persons shall be appointed to the office set forth below opposite each of their respective names, to hold such office for the term provided in the Bylaws:

<u>Name</u>	<u>Office</u>
Edward B. Weinberg	Board Chair
Kate Latts	Vice Board Chair
Douglas Gordon	Vice Board Chair
Todd L. Blue	Vice Board Chair
Karen Abrams	Secretary
Michael Russman	Treasurer

**6. MISCELLANEOUS.**

**6.1 Captions, Sections References.** Section titles or captions contained in this Agreement are inserted only as a matter of convenience and reference, and in no way define, limit, extend or describe the scope of this Agreement, or the intent of any provision hereof. All references herein to Sections shall refer to Sections of this Agreement unless the context clearly requires otherwise.

**6.2 Number and Gender.** Unless the context otherwise requires, when used herein, the singular shall include the plural, the plural shall include the singular, and all nouns, pronouns and any variations thereof shall be deemed to refer to the masculine, feminine or neuter, as the identity of the person or persons may require.

**6.3 Severability.** If any provision of this Agreement, or the application thereof to any person, entity or circumstances, shall be invalid or unenforceable to any extent, the remainder of this Agreement, and the application of such provision to other persons, entities or circumstances, shall not be affected thereby and shall be enforced to the greatest extent permitted by law.

**6.4 Construction.** The parties have participated jointly in the negotiation and drafting of this Agreement. If any ambiguity or question of intent or interpretation arises, this Agreement shall be construed as if drafted jointly by the parties and no presumption or burden of proof shall arise favoring or disfavoring any party by virtue of the authorship of any of the provisions of this Agreement.

**6.5 Applicable Law.** This Agreement shall be governed by, and construed in accordance with, the laws of the Commonwealth of Kentucky without regard to its conflict of laws rules.

**6.6 Counterparts.** This Agreement may be executed in any number of counterparts and all such counterparts shall, for all purposes, constitute one agreement, binding upon the parties hereto, notwithstanding that all parties are not signatory to the same counterpart.

IN WITNESS WHEREOF, the parties have entered into this Agreement as of the date first written above.

JEWISH COMMUNITY CENTER OF LOUISVILLE,  
INC.

By: [Signature]

Title: President  
("JCC")

JEWISH COMMUNITY FEDERATION OF  
LOUISVILLE, INC.

By: [Signature]

Title: PRESIDENT  
("Federation")

EXHIBIT I

AMENDED AND RESTATED  
ARTICLES OF INCORPORATION  
OF

JEWISH COMMUNITY ASSOCIATION OF LOUISVILLE, INC.

---

ARTICLE I

NAME OF CORPORATION

The name of the Corporation is Jewish Community Association of Louisville, Inc.

ARTICLE II

PURPOSES AND POWERS

(1) Any provision of these Articles of Incorporation to the contrary notwithstanding, the Corporation shall not have any purpose or object, nor have or exercise any power, nor engage in any activity, which in any way contravenes, or is in conflict with, the other provisions of ARTICLE II of these Articles of Incorporation.

(2) The objects and purposes of the Corporation, and the powers it shall have and may exercise, are as follows:

(a) As general and controlling purposes, to conduct and carry on its work, not for profit, but exclusively for charitable, scientific or educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986, as amended ("Code") (references herein to sections or provisions of the Code shall be deemed to include and refer to, to the extent applicable, any similar sections or provisions of any subsequent Federal tax laws), in such manner (i) that no part of its income or property shall inure to the private benefit of any donor, director or individual having a personal or private interest in the activities of the Corporation, except as reasonable compensation for services actually rendered, (ii) that it shall not directly or indirectly participate in or intervene in any political campaign on behalf of any candidate for public office, and (iii) that no substantial part of its activities shall be carrying on propaganda or otherwise attempting to influence legislation.

(b) As a particular purpose in furtherance of, consistent with, and subject to, the general and controlling purposes set forth in Section (2)(a) of this ARTICLE II, to organize, promote, foster, assist (whether financially or otherwise) and conduct such charitable, scientific, and educational enterprises, activities and institutions as from time may be determined, selected or decided upon by the Corporation's Board of Directors consistent with the purposes stated above.

---

(c) In furtherance of, and at all times subject to, the aforesaid purposes, enterprises, activities and projects:

(i) To solicit and acquire by gift, exchange or otherwise, property of any and all kinds, and to sell, transfer and otherwise dispose of any property it so acquires;

(ii) To invest and reinvest any such property and the increments in, and avails or proceeds of, any such property in such investments as may be deemed advisable from time to time by the Corporation's Board of Directors including, but not limited to, stocks, bonds, secured and unsecured obligations, undivided interests, leases, commercial paper, financial and governmental instruments, savings and other depository accounts and other securities and properties;

(iii) To give, donate and contribute to any of the activities the Corporation may elect to sponsor, or in furtherance of any of the aforesaid purposes for which the Corporation is organized, such money or property, or both, as the Corporation's Board of Directors may from time to time determine;

(iv) To take title to, and hold in its own name, such real or personal property, or both, and such interests in either such type of property as the Corporation may acquire, for the purposes herein set out, and to sell, transfer and dispose of any such property or reinvest the proceeds thereof as herein permitted;

(v) To accept gifts, bequests or devises of property of any kind which any individual, firm, corporation or other entity may make to the Corporation, upon the terms, trusts and conditions set forth in the deed of gift, will or other instrument of writing executed by any such donor or testator, but only for the purposes and upon the terms and conditions and with the powers set forth in these Articles of Incorporation;

(vi) To borrow money and give security therefore by pledging, mortgaging or otherwise hypothecating any property it may own, or any interest it may have in such property;

(vii) To become a member of any other nonstock or nonprofit corporation organized under the laws of any state, or to become affiliated with any other organization of like character existing under the laws of any state; provided, however, that such corporation or organization is an exempt organization under section 501(c)(3) of the Code;

(viii) To the extent permitted by law, to enter into contracts with any corporate trust company for the purpose of delegating to it the power, or employing it, to make investments on behalf of the Corporation, and to do such other things permitted by these Articles of Incorporation as the parties may agree upon, and without limiting the generality of the foregoing, but in furtherance thereof, to enter into trust agreements, irrevocable or otherwise, with any such corporate trustee and therein to authorize any such corporate trustee to employ agents, attorneys, accountants and others in connection with the performance of any duty or trust arising under such agreement; and

(ix) To do any and all things which the Corporation's Board of Directors may determine, consistent with the provisions hereof, to be necessary or appropriate to effectuate the purposes for which the Corporation is organized as herein set forth, to the extent that the doing of such act or thing is not inconsistent with the provisions of Chapter 273 of Kentucky Revised Statutes, or any other applicable law or statute of the Commonwealth of Kentucky, or section 501(c)(3) of the Code.

(3) Notwithstanding any other provision of these Articles of Incorporation, if, at any time, the Corporation shall be determined to be a private foundation or private operating foundation as defined in section 509 or section 4942 of the Code, then:

(a) The Corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by section 4942 of the Code.

(b) The Corporation shall not engage in any act of self-dealing as defined in section 4941(d) of the Code.

(c) The Corporation shall not purchase nor retain any excess business holdings as defined in section 4943(c) of the Code.

(d) The Corporation shall not make any investments in such manner as to subject it to tax under section 4944 of the Code.

(e) The Corporation shall not make any taxable expenditures as defined in section 4945(d) of the Code.

### **ARTICLE III**

#### **DURATION**

The Corporation shall have perpetual duration.

### **ARTICLE IV**

#### **MEMBERS**

The Corporation shall have members. Members of the Corporation shall have such qualifications as set forth in the Bylaws of the Corporation ("Bylaws") and shall have only such voting rights as are specifically set forth in the Bylaws.

### **ARTICLE V**

#### **BOARD OF DIRECTORS**

(1) All corporate powers shall be exercised by or under the authority of, and the business and affairs of the Corporation managed under the direction of, its Board of Directors.

(2) The Board of Directors shall consist of such number of individuals as may be fixed in the Bylaws of the Corporation ("Bylaws"); provided, however, that the Board of Directors shall not consist of fewer than three individuals.

(3) A director may be removed as provided in the Bylaws.

## ARTICLE VI

### INITIAL BOARD OF DIRECTORS

The initial Board of Directors shall consist of the individuals named on Exhibit A attached hereto and made a part hereof. The initial directors' respective terms are set forth on Exhibit A below each of their names.

## ARTICLE VII

### REGISTERED OFFICE; REGISTERED AGENT

The street address of the registered office of the Corporation is Suite 2100, 500 West Jefferson Street, Louisville, Kentucky 40202, and the name of its registered agent at such office is Edward B. Weinberg.

## ARTICLE VIII

### PRINCIPAL OFFICE

The mailing address of the principal office of the Corporation is Suite 2100, 500 West Jefferson Street, Louisville, Kentucky 40202.

## ARTICLE IX

### DISTRIBUTION OF ASSETS UPON DISSOLUTION

If, at any time, the Corporation dissolves, the assets of the Corporation shall be applied and distributed as follows:

(a) All liabilities and obligations of the Corporation shall be paid and discharged, or adequate provision shall be made therefore.

(b) Assets that have been received and are held by the Corporation subject to limitations permitting their use only for charitable, scientific, literary, religious, educational or similar purposes shall be transferred or conveyed to (i) one or more corporations, societies or organizations organized under the laws of any state that are exempt under section 501(c)(3) of the Code, (ii) the Federal government or (iii) a state or local government, for a public purpose, pursuant to a plan of distribution adopted as provided by law.

(c) Other assets, if any, shall be transferred or conveyed to (i) one or more corporations, societies or organizations organized under the laws of any state that are exempt

under section 501(c)(3) of the Code, (ii) the Federal government or (iii) a state or local government, for a public purpose, pursuant to a plan of distribution adopted as provided by law.

(d) Any assets not disposed of pursuant to the previous provisions of this ARTICLE IX shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the Corporation is then located to such organizations, as the court shall determine, which are organized and operated exclusively for charitable purposes and are exempt under section 501(c)(3) of the Code.

## ARTICLE X

### INDEMNIFICATION OF DIRECTORS AND OFFICERS

(1) To the fullest extent permitted by, and in accordance with the provisions of, Kentucky law, as the same exists or may hereafter be amended, but only to the extent not in conflict with the provisions of ARTICLE II, the Corporation shall indemnify each director and officer of the Corporation against expenses (including, but not limited to, attorney's fees), judgments, taxes, penalties, fines (including, but not limited to, any excise tax assessed with respect to any employee benefit plan) and amounts paid in settlement (collectively, a "Liability"), incurred by such director or officer in connection with defending any threatened, pending or completed action, suit or proceeding (whether civil, criminal, administrative or investigative) to which such director or officer is, or is threatened to be made, a party because such director or officer is or was a director or officer of the Corporation, or is or was serving at the request of the Corporation as a member, director, officer, partner, trustee or agent of another domestic or foreign corporation, partnership, limited liability company, joint venture, trust or other enterprise, including, but not limited to, service with respect to benefits plans. A director or officer of the Corporation shall be considered to be serving an employee benefit plan at the Corporation's request if the duties of such director or officer to the Corporation also impose duties on, or otherwise involve services by, such director or officer to the plan or to participants in or beneficiaries of the plan.

(2) To the fullest extent authorized or permitted by, and in accordance with the provisions of, Kentucky law, as the same exists or may hereafter be amended, but only to the extent not in conflict with the provisions of ARTICLE II, the Corporation shall pay or reimburse expenses (including, but not limited to, attorney's fees) incurred by a director or officer of the Corporation who is a party to a proceeding in advance of final disposition of such proceeding.

(3) The indemnification against Liability and advancement of expenses provided by, or granted pursuant to, this ARTICLE X shall, to the fullest extent authorized or permitted by, and in accordance with the provisions of, Kentucky law, as the same exists or may hereafter be amended, but only to the extent not in conflict with the provisions of ARTICLE II, not be deemed exclusive of other rights, if any, to which such director or officer of the Corporation seeking such indemnification or advancement may be entitled under the Bylaws or any agreement, action of disinterested directors or otherwise, both as to action in their official capacity and as to action in another capacity while holding such office of the Corporation, shall continue as to a person who has ceased to be a director or officer of the Corporation, and shall inure to the benefit of the heirs, executors and administrators of such a person.



EXHIBIT A TO AMENDED AND RESTATED  
ARTICLES OF INCORPORATION OF  
THE JEWISH COMMUNITY ASSOCIATION OF LOUISVILLE, INC.

<u>Elected Directors</u>	
Name	Term
Steve Bass	1
Edwin Cohen	1
Julie Ellis	1
Marshall Kahn	1
David Kaplan	1
David Klein	1
Helene Kramer	1
William Yarmuth	1
Madeline Abramson	2
Terry Cohen	2
Harry Geller	2
Ayala Golding	2
Jay Klempner	2
Shannon Levine	2
Amy Ryan	2
Michael Shaikun	2
Lee Benovitz	3
Sheila Berman	3
Joseph Hertzman	3
Kathy Karr	3
Susan Rudy	3
Scott Trager	3
Jeffrey Tuvlin	3
Ronald Weisberg	3

<u>Other Voting Directors</u>	
Name	Position
Edward Weinberg	Board Chair
Kate Latts	Vice Board Chair
Douglas Gordon	Vice Board Chair
Todd Blue	Vice Board Chair
Karen Abrams	Secretary
Michael Russman	Treasurer

Nonvoting Ex-Officio Directors

Past Presidents of the Jewish Community Center of Louisville, Inc.

Name

Joseph Fineman  
Edwin Goldberg  
Sandra Hammond  
Dennis Hummel  
Arlene Kaufman  
Howard Klein  
David Kling  
Robert Kohn  
David Leibson  
Stephen Linker  
Martin Ruby  
Marcia Schuster  
Jill Simon

Past Presidents of the Jewish Community Federation of Louisville, Inc.

Name

Ronald Abrams  
Toni Goldman  
Jane Goldstein  
Alfred Joseph III  
Fannie Rose Rosenbaum  
Marcia Roth  
Robert Sachs  
Farrell Salzman  
Steven Shapiro  
Allan Solomon  
Gerald Temes

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<b>Organization Number</b>	0025840
<b>Name</b>	JEWISH COMMUNITY ASSOCIATION OF LOUISVILLE, INC.
<b>Profit or Non-Profit</b>	N - Non-profit
<b>Company Type</b>	KCO - Kentucky Corporation
<b>Status</b>	A - Active
<b>Standing</b>	G - Good
<b>State</b>	KY
<b>File Date</b>	2/24/1954
<b>Organization Date</b>	2/24/1954
<b>Last Annual Report</b>	2/12/2009
<b>Principal Office</b>	3630 DUTCHMANS LANE LOUISVILLE, KY 40205
<b>Registered Agent</b>	EDWARD B. WEINBERG SUITE 2100 500 WEST JEFFERSON STREET LOUISVILLE, KY 40202

**Current Officers**

<b>President</b>	<u>EDWIN H. COHEN</u>
<b>Vice President</b>	<u>KAREN ABRAMS, M.D.</u>
<b>Vice President</b>	<u>DAVID KAPLAN</u>
<b>Secretary</b>	<u>KATE LATTIS</u>
<b>Treasurer</b>	<u>LEON WAHBA</u>
<b>Director</b>	<u>DR. KAREN ABRAMS</u>
<b>Director</b>	<u>MR. RONALD ABRAMS</u>
<b>Director</b>	<u>MS. LOUANN ATLAS</u>
<b>Director</b>	<u>MS. SHEILA BERMAN</u>
<b>Director</b>	<u>MR. EDWIN COHEN</u>

**Initial Officers at Time of Formation**

<b>Director</b>	<u>SAM J. BEIERFIELD</u>
<b>Director</b>	<u>LEWIS W. COLE</u>

Director	JACOB J. GITTLEMAN
Director	MAX WALDMAN
Director	CLARENCE F. JUDAH
Incorporator	SAM J. BEIERFIELD
Incorporator	LEWIS W. COLE
Incorporator	JACOB J. GITTLEMAN
Incorporator	MAX WALDMAN
Incorporator	CLARENCE F. JUDAH

**Assumed Names****Status**

THE JEWISH COMMUNITY FEDERATION OF LOUISVILLE	Active
THE JEWISH COMMUNITY CENTER OF LOUISVILLE	Active
YOUNG MEN'S HEBREW ASSOCIATION	Active
YMHA	Active
JEWISH COMMUNITY CENTER	Active
JEWISH COMMUNITY ASSOCIATION OF LOUISVILLE	Active
JCC LOUISVILLE	Active
JCAL	Active
FOUNDATION FOR PLANNED GIVING	Active
CAFE J	Active

**Images Available Online**

Documents filed with the Office of the Secretary of State on September 15, 2004 or thereafter are available as scanned images or PDF documents. Documents filed prior to September 15, 2004 will become available as the images are created.

5/1/2009	1 page	tiff	PDF	Certificate of Assumed Name
5/1/2009	1 page	tiff	PDF	Certificate of Assumed Name
5/1/2009	1 page	tiff	PDF	Certificate of Assumed Name
5/1/2009	1 page	tiff	PDF	Certificate of Assumed Name
5/1/2009	1 page	tiff	PDF	Certificate of Assumed Name
5/1/2009	1 page	tiff	PDF	Certificate of Assumed Name
5/1/2009	1 page	tiff	PDF	Certificate of Assumed Name
5/1/2009	1 page	tiff	PDF	Certificate of Assumed Name
5/1/2009	1 page	tiff	PDF	Certificate of Assumed Name
4/30/2009	13 pages	tiff	PDF	Articles of Merger

4/14/2009	1 page	tiff	PDF	Registered Agent name/address change
2/12/2009	5 pages	tiff	PDF	Annual Report
7/2/2008	1 page	tiff	PDF	Annual Report
6/21/2007	1 page	tiff	PDF	Annual Report
6/26/2006	4 pages	tiff	PDF	Annual Report
3/12/2005	7 pages	tiff	PDF	Annual Report
9/24/2003	1 page	tiff	PDF	Annual Report

**Activity History**

File Date	Effective Date	Filing	Org. Referenced
5/1/2009 12:02:31 PM	5/1/2009	Added Assumed Name	<u>THE JEWISH COMMUNITY FEDERATION OF LOUISVILLE</u>
5/1/2009 12:01:04 PM	5/1/2009	Added Assumed Name	<u>THE JEWISH COMMUNITY CENTER OF LOUISVILLE</u>
5/1/2009 11:58:51 AM	5/1/2009	Added Assumed Name	<u>YOUNG MEN'S HEBREW ASSOCIATION</u>
5/1/2009 11:57:47 AM	5/1/2009	Added Assumed Name	<u>YMHA</u>
5/1/2009 11:56:34 AM	5/1/2009	Added Assumed Name	<u>JEWISH COMMUNITY CENTER</u>
5/1/2009 11:55:04 AM	5/1/2009	Added Assumed Name	<u>JEWISH COMMUNITY ASSOCIATION OF LOUISVILLE</u>
5/1/2009 11:53:57 AM	5/1/2009	Added Assumed Name	<u>JCC LOUISVILLE</u>
5/1/2009 11:53:03 AM	5/1/2009	Added Assumed Name	<u>JCAL</u>
5/1/2009 11:52:09 AM	5/1/2009	Added Assumed Name	<u>FOUNDATION FOR PLANNED GIVING</u>
5/1/2009 11:50:37 AM	5/1/2009	Added Assumed Name	<u>CAFE J</u>
5/1/2009 11:49:54 AM	5/1/2009	Amendment - Change name	<u>THE JEWISH COMMUNITY FEDERATION OF LOUISVILLE, INC.</u>

### **Certificates Available**

Nonprofit Domestic Certificate of Existence

Certificate of Registered Agent (Domestic and Foreign)

Click on a certificate title to purchase it. Certificates are \$10.00, payable by credit card or prepaid account. They are stored and returned as PDF documents. You must have Adobe PDF Reader to print the document.

Jewish Community of Louisville  
Kids United Play Together Playground

COST ESTIMATES	
<b>PlayBooster® (5-12 Years)</b>	
Bridges & Ramps	\$ 6,619
Climbers Other	\$ 15,283
Climbers W/Permalene Handholds	\$ 6,200
Decks	\$ 10,143
Mainstructures	\$ 7,324
Posts	\$ 8,374
Roofs	\$ 14,201
Slides	\$ 20,024
<b>Freestanding Play (5-12 years)</b>	
Climbers	\$ 6,426
Motion & More Fun	\$ 24,528
Sensory Play	\$ 10,290
Shade	\$ 10,946
Swings	\$ 10,474
<b>PlayBooster® (2-5 years)</b>	
Climbers W/Permalene Handholds	\$ 7,324
Decks	\$ 7,628
Enclosures	\$ 1,775
Posts	\$ 3,780
Roofs	\$ 14,201
Slides	\$ 12,369
<b>Freestanding Play (2-5 years)</b>	
Motion & More Fun	\$ 2,520
Sensory Play	\$ 34,088
Swings	\$ 1,029
<b>Other</b>	
Freight	\$ 8,250
Installation	\$ 86,472
No Fault, Pour in Place Rubber Surfacing	\$ 157,720
<b>Project Total</b>	<b>\$ 487,987</b>

FUNDS RAISED	
WHAS Crusade for Children	\$ 110,000
Harold Grinspoon Foundation Match (Completed)	\$ 20,000
Gheens Foundation	\$ 35,000
Robert and Toni Bader Foundation	\$ 15,000
William E. Barth Foundation	\$ 1,000
Harold Grinspoon Foundation Match (Pending)	\$ 20,000
<b>TOTAL</b>	<b>\$ 201,000</b>

\*As of 8/2022

**JEWISH COMMUNITY OF LOUISVILLE, INC.**

**FINANCIAL STATEMENTS**

**YEARS ENDED JUNE 30, 2021 AND 2020**



**JEWISH COMMUNITY OF LOUISVILLE, INC.**  
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**YEARS ENDED JUNE 30, 2021 AND 2020**

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Jewish Community of Louisville, Inc.  
Louisville, Kentucky

### Report on the Financial Statements

We have audited the accompanying financial statements of Jewish Community of Louisville, Inc. (JCL) (a nonprofit organization), which comprise the statements of assets, liabilities, and fund balances – income tax basis as of June 30, 2021 and 2020, and the related statements of revenues, expenses, and changes in fund balances – income tax basis, functional expenses – income tax basis, and cash flows – income tax basis for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting JCL uses for income tax purposes; this includes determining that the income tax basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to JCL's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of JCL's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances of the Jewish Community of Louisville, Inc. as of June 30, 2021 and 2020, and its revenues, expenses, and changes in fund balances, and its cash flows for the years then ended in accordance with the basis of accounting JCL uses for income tax purposes as described in Note A.

### Basis of Accounting

We draw attention to Note A of the financial statements, which describes the basis of accounting. The financial statements are prepared on the basis of accounting JCL uses for income tax purposes, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.



Welenken CPAs

Louisville, Kentucky  
November 18, 2021

**JEWISH COMMUNITY OF LOUISVILLE, INC.**  
**STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES – INCOME TAX BASIS**  
**JUNE 30, 2021**

<b><u>ASSETS</u></b>	<b><u>Endowment Fund</u></b>					<b><u>Total</u></b>
	<b><u>General Fund</u></b>	<b><u>With Donor Restrictions</u></b>	<b><u>Without Donor Restrictions</u></b>	<b><u>Capital Campaign</u></b>	<b><u>Eliminations</u></b>	
<b>CURRENT ASSETS</b>						
Cash and cash equivalents	\$ 3,970,614	\$ 100,474	\$ 497,258	\$ 8,291,028	\$ -	\$ 12,859,374
Current pledges receivable, less allowance of \$246,017	891,969	-	-	2,638,288	-	3,530,257
Grants receivable	20,847	-	-	2,008,673	-	2,029,520
Membership dues receivable, less allowance of \$33,821	5,076	-	-	-	-	5,076
Other accounts receivable	391,039	539	10,461	-	(314,308)	87,731
Prepaid expenses	96,266	-	-	-	-	96,266
Inventory	1,602	-	-	-	-	1,602
Total Current Assets	<u>5,377,413</u>	<u>101,013</u>	<u>507,719</u>	<u>12,937,989</u>	<u>(314,308)</u>	<u>18,609,826</u>
<b>INVESTMENTS</b>						
Marketable securities	-	13,611,189	11,237,366	-	-	24,848,555
Interest in partnerships and other investments	-	74,962	392,023	-	-	466,985
Investments held in trust by others	-	445,243	-	-	-	445,243
Investments held for other organizations	-	2,105,517	-	-	-	2,105,517
Total Investments	<u>-</u>	<u>16,236,911</u>	<u>11,629,389</u>	<u>-</u>	<u>-</u>	<u>27,866,300</u>
<b>CHARITABLE REMAINDER ANNUITY TRUSTS</b>	<u>-</u>	<u>423,718</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>423,718</u>
<b>PROPERTY AND EQUIPMENT</b>						
Data processing equipment	671,681	-	-	-	-	671,681
Furniture and equipment	2,124,888	-	-	-	-	2,124,888
Autos	200,513	-	-	-	-	200,513
Telephone system	13,545	-	-	-	-	13,545
Leasehold improvements	47,182	-	-	-	-	47,182
Land and building	14,554,225	-	-	3,157,910	-	17,712,135
Capital projects in process	-	-	-	22,272,751	-	22,272,751
	<u>17,612,034</u>	<u>-</u>	<u>-</u>	<u>25,430,661</u>	<u>-</u>	<u>43,042,695</u>
Less: accumulated depreciation	<u>(14,623,440)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,623,440)</u>
Net Property and Equipment	<u>2,988,594</u>	<u>-</u>	<u>-</u>	<u>25,430,661</u>	<u>-</u>	<u>28,419,255</u>
<b>OTHER ASSETS</b>						
Long-term pledges receivable, net of current portion	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,190,446</u>	<u>-</u>	<u>5,190,446</u>
<b>TOTAL ASSETS</b>	<u>\$ 8,366,007</u>	<u>\$ 16,761,642</u>	<u>\$ 12,137,108</u>	<u>\$ 43,559,096</u>	<u>\$ (314,308)</u>	<u>\$ 80,509,545</u>

**JEWISH COMMUNITY OF LOUISVILLE, INC.**  
**STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES – INCOME TAX BASIS**  
**JUNE 30, 2021**

		Endowment Fund				
	General Fund	With Donor Restrictions	Without Donor Restrictions	Capital Campaign	Eliminations	Total
<b><u>LIABILITIES AND FUND BALANCES</u></b>						
<b>CURRENT LIABILITIES</b>						
Deferred program revenues	\$ 425,135	\$ -	\$ -	\$ -	\$ -	\$ 425,135
Deferred restricted support	2,640,018	-	-	-	-	2,640,018
Accounts payable	185,383	-	-	4,983,611	-	5,168,994
Accrued salaries, wages, and payroll taxes	223,753	-	-	-	-	223,753
Miscellaneous current liabilities	155,206	12,576	286,933	4,880	(314,308)	145,287
Current portion of long-term debt	174,672	-	-	500,000	-	674,672
Total Current Liabilities	<u>3,804,167</u>	<u>12,576</u>	<u>286,933</u>	<u>5,488,491</u>	<u>(314,308)</u>	<u>9,277,859</u>
<b>LONG-TERM DEBT</b>						
PPP loan payable	1,780,400	-	-	-	-	1,780,400
Notes payable, net of discounts of \$187,712	635,900	-	-	863,888	-	1,499,788
Mortgage payable, net of current portion	1,977,108	-	-	-	-	1,977,108
Total Long-Term Debt	<u>4,393,408</u>	<u>-</u>	<u>-</u>	<u>863,888</u>	<u>-</u>	<u>5,257,296</u>
<b>OTHER LIABILITIES</b>						
Investments held for other organizations	-	2,105,517	-	-	-	2,105,517
Total Other Liabilities	<u>-</u>	<u>2,105,517</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,105,517</u>
<b>FUND BALANCES</b>						
Fund balances – without donor restrictions	168,432	-	11,850,175	-	-	12,018,607
Fund balances – with donor restrictions	-	14,643,549	-	37,206,717	-	51,850,266
Total Fund Balances	<u>168,432</u>	<u>14,643,549</u>	<u>11,850,175</u>	<u>37,206,717</u>	<u>-</u>	<u>63,868,873</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>						
	<u>\$ 8,366,007</u>	<u>\$ 16,761,642</u>	<u>\$ 12,137,108</u>	<u>\$ 43,559,096</u>	<u>\$ (314,308)</u>	<u>\$ 80,509,545</u>

See accompanying Notes to Financial Statements.

**JEWISH COMMUNITY OF LOUISVILLE, INC.**  
**STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES – INCOME TAX BASIS**  
**JUNE 30, 2020**

<b><u>ASSETS</u></b>	Endowment Fund				Eliminations	Total
	General Fund	With Donor Restrictions	Without Donor Restrictions	Capital Campaign		
<b>CURRENT ASSETS</b>						
Cash and cash equivalents	\$ 1,629,811	\$ 1,516,451	\$ 30	\$ 5,014,203	\$ -	\$ 8,160,495
Pledges receivable, less allowance of \$292,036	987,741	-	-	2,219,097	-	3,206,838
Grants receivable	34,731	-	-	2,388,239	-	2,422,970
Other accounts receivable	73,125	48,227	1,500,328	17,589	(1,584,340)	54,929
Prepaid expenses	37,680	-	-	-	-	37,680
Inventory	1,820	-	-	-	-	1,820
Total Current Assets	<u>2,764,908</u>	<u>1,564,678</u>	<u>1,500,358</u>	<u>9,639,128</u>	<u>(1,584,340)</u>	<u>13,884,732</u>
<b>INVESTMENTS</b>						
Marketable securities	-	13,383,582	6,479,341	-	-	19,862,923
Interest in partnerships and other investments	-	70,841	424,086	-	-	494,927
Investments held in trust by others	-	365,364	-	-	-	365,364
Investments held for other organizations	-	1,784,701	-	-	-	1,784,701
Total Investments	<u>-</u>	<u>15,604,488</u>	<u>6,903,427</u>	<u>-</u>	<u>-</u>	<u>22,507,915</u>
<b>CHARITABLE REMAINDER ANNUITY TRUSTS</b>	<u>-</u>	<u>332,758</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>332,758</u>
<b>PROPERTY AND EQUIPMENT</b>						
Data processing equipment	659,702	-	-	-	-	659,702
Furniture and equipment	2,124,888	-	-	-	-	2,124,888
Autos	200,513	-	-	-	-	200,513
Telephone system	13,545	-	-	-	-	13,545
Leasehold improvements	47,182	-	-	-	-	47,182
Land and building	14,544,340	-	-	3,157,910	-	17,702,250
Capital projects in process	-	-	-	1,946,321	-	1,946,321
	17,590,170	-	-	5,104,231	-	22,694,401
Less: accumulated depreciation	<u>(14,069,556)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,069,556)</u>
Net Property and Equipment	<u>3,520,614</u>	<u>-</u>	<u>-</u>	<u>5,104,231</u>	<u>-</u>	<u>8,624,845</u>
<b>OTHER ASSETS</b>						
Long-term pledges receivable, net of current portion	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,478,779</u>	<u>-</u>	<u>6,478,779</u>
<b>TOTAL ASSETS</b>	<u>\$ 6,285,522</u>	<u>\$ 17,501,924</u>	<u>\$ 8,403,785</u>	<u>\$ 21,222,138</u>	<u>\$ (1,584,340)</u>	<u>\$ 51,829,029</u>

**JEWISH COMMUNITY OF LOUISVILLE, INC.**  
**STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES – INCOME TAX BASIS**  
**JUNE 30, 2020**

		Endowment Fund				
	General Fund	With Donor Restrictions	Without Donor Restrictions	Capital Campaign	Eliminations	Total
<b><u>LIABILITIES AND FUND BALANCES</u></b>						
<b>CURRENT LIABILITIES</b>						
Deferred program revenues	\$ 275,286	\$ -	\$ -	\$ -	\$ -	\$ 275,286
Deferred restricted support	2,681,403	-	-	-	-	2,681,403
Accounts payable	82,554	1,490,295	-	-	(1,490,295)	82,554
Accrued salaries, wages, and payroll taxes	164,119	-	-	-	-	164,119
Miscellaneous current liabilities	374,280	18,464	-	-	(94,045)	298,699
Current portion of mortgage payable	97,219	-	-	500,000	-	597,219
Total Current Liabilities	<u>3,674,861</u>	<u>1,508,759</u>	<u>-</u>	<u>500,000</u>	<u>(1,584,340)</u>	<u>4,099,280</u>
<b>LONG-TERM DEBT</b>						
PPP loan payable	890,200	-	-	-	-	890,200
Note payable, net of discount of \$227,079	-	-	-	1,272,921	-	1,272,921
Mortgage payable, net of current portion, net of unamortized debt issuance costs of \$6,651	2,088,669	-	-	-	-	2,088,669
Total Long-Term Debt	<u>2,978,869</u>	<u>-</u>	<u>-</u>	<u>1,272,921</u>	<u>-</u>	<u>4,251,790</u>
<b>OTHER LIABILITIES</b>						
Investments held for other organizations	-	1,784,701	-	-	-	1,784,701
Total Other Liabilities	<u>-</u>	<u>1,784,701</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,784,701</u>
<b>FUND BALANCES</b>						
Fund balances – without donor restrictions	(368,208)	-	8,403,785	-	-	8,035,577
Fund balances – with donor restrictions	-	14,208,464	-	19,449,217	-	33,657,681
Total Fund Balances	<u>(368,208)</u>	<u>14,208,464</u>	<u>8,403,785</u>	<u>19,449,217</u>	<u>-</u>	<u>41,693,258</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>						
	<u>\$ 6,285,522</u>	<u>\$ 17,501,924</u>	<u>\$ 8,403,785</u>	<u>\$ 21,222,138</u>	<u>\$ (1,584,340)</u>	<u>\$ 51,829,029</u>

See accompanying Notes to Financial Statements.

**JEWISH COMMUNITY OF LOUISVILLE, INC.**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES – INCOME TAX BASIS**  
**YEAR ENDED JUNE 30, 2021**

		Endowment Fund			
	General Fund	With Donor Restrictions	Without Donor Restrictions	Capital Campaign	Total
REVENUES					
Pledge income	\$ 1,650,281	\$ -	\$ -	\$ 4,879,487	\$ 6,529,768
Membership dues and fees	1,326,024	-	-	-	1,326,024
Program service income	1,986,612	-	-	-	1,986,612
Gifts, grants, and bequests	1,840,554	98,044	41,923	12,637,074	14,617,595
Interest and dividends	792	333,749	172,737	-	507,278
Community newspaper income	41,261	-	-	-	41,261
Gain on sale of assets	-	459,779	132,746	-	592,525
Miscellaneous income	1,405	-	-	-	1,405
Special events	6,889	-	-	-	6,889
Rental income	599	-	-	-	599
Funds released from restrictions	556,931	(2,704,053)	1,693,084	454,038	-
Total Revenues	7,411,348	(1,812,481)	2,040,490	17,970,599	25,609,956
EXPENSES					
Allocations and grants	431,746	346,144	25,000	-	802,890
Operating expenses	5,889,077	44,109	25,353	213,099	6,171,638
Depreciation	553,885	-	-	-	553,885
Total Expenses	6,874,708	390,253	50,353	213,099	7,528,413
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	536,640	(2,202,734)	1,990,137	17,757,500	18,081,543
CHANGE IN UNREALIZED NET GAINS (LOSSES) ON MARKETABLE SECURITIES	-	2,637,819	1,456,253	-	4,094,072
FUND BALANCES, BEGINNING OF YEAR	(368,208)	14,208,464	8,403,785	19,449,217	41,693,258
FUND BALANCES, END OF YEAR	\$ 168,432	\$ 14,643,549	\$ 11,850,175	\$ 37,206,717	\$ 63,868,873

See accompanying Notes to Financial Statements.

**JEWISH COMMUNITY OF LOUISVILLE, INC.**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES – INCOME TAX BASIS**  
**YEAR ENDED JUNE 30, 2020**

		Endowment Fund			
	General Fund	With Donor Restrictions	Without Donor Restrictions	Capital Campaign	Total
REVENUES					
Pledge income	\$ 1,689,034	\$ -	\$ -	\$ 4,703,425	\$ 6,392,459
Membership dues and fees	1,912,384	-	-	-	1,912,384
Program service income	1,962,408	-	-	-	1,962,408
Gifts, grants, and bequests	1,621,924	49,920	29,254	3,909,780	5,610,878
Interest and dividends	4,812	397,335	167,831	-	569,978
Community newspaper income	44,214	-	-	-	44,214
Gain on sale of assets	-	300,362	11,271	-	311,633
Miscellaneous income	28,859	-	-	-	28,859
Special events	49,855	-	-	-	49,855
Rental revenue	43,486	-	-	-	43,486
Funds released from restrictions	599,253	(1,931,083)	1,295,168	36,662	-
Total Revenues	7,956,229	(1,183,466)	1,503,524	8,649,867	16,926,154
EXPENSES					
Allocations and grants	630,621	286,013	118,477	-	1,035,111
Operating expenses	7,239,331	72,188	21,807	251,752	7,585,078
Depreciation	659,630	-	-	-	659,630
Total Expenses	8,529,582	358,201	140,284	251,752	9,279,819
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(573,353)	(1,541,667)	1,363,240	8,398,115	7,646,335
CHANGE IN UNREALIZED NET GAINS (LOSSES) ON MARKETABLE SECURITIES	-	(289,357)	(65,273)	-	(354,630)
FUND BALANCES, BEGINNING OF YEAR	205,145	16,039,488	7,105,818	11,051,102	34,401,553
FUND BALANCES, END OF YEAR	\$ (368,208)	\$ 14,208,464	\$ 8,403,785	\$ 19,449,217	\$ 41,693,258

See accompanying Notes to Financial Statements.



**JEWISH COMMUNITY OF LOUISVILLE, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES - INCOME TAX BASIS**  
**YEAR ENDED JUNE 30, 2021**

	<u>Program</u>	<u>Management</u>	<u>Fundraising</u>	<u>Total</u>
<b>GENERAL FUND</b>				
Allocations and grants	\$ 431,746	\$ -	\$ -	\$ 431,746
Depreciation	\$ 553,885	\$ -	\$ -	\$ 553,885
Operating expenses				
Salaries and wages	\$ 2,683,597	\$ 289,529	\$ 140,095	\$ 3,113,221
Temporary labor	189,411	5,858	-	195,269
Audit	55,334	5,970	2,888	64,192
Auto	5,881	634	307	6,822
Consulting and management fees	4,190	-	-	4,190
Credit card fees	109,702	-	12,189	121,891
Dues and publications	38,882	4,195	2,030	45,107
Education	11,478	1,238	599	13,315
Employee benefits	228,256	24,626	11,916	264,798
Insurance - general	114,296	10,159	2,541	126,996
Interest	99,047	3,063	-	102,110
Interest - debt issuance costs	6,451	200	-	6,651
Marketing	136,557	-	7,218	143,775
Meetings	5,206	562	271	6,039
Miscellaneous	15,064	1,625	787	17,476
Office equipment maintenance	1,415	177	177	1,769
Office expenses	99	-	7	106
Payroll taxes	199,962	21,573	10,437	231,972
Postage	23,126	2,495	1,207	26,828
Printing	5,164	12,911	7,746	25,821
Programs	351,871	37,966	18,369	408,206
Relocation expenses	4,592	-	-	4,592
Rental and lease	57,390	6,192	2,996	66,578
Repairs and maintenance	468,024	14,474	-	482,498
Supplies	20,414	-	1,484	21,898
Technology	67,725	7,307	3,535	78,567
Telephone	19,634	19,634	9,817	49,085
Uncollectible accounts	18,000	9,528	-	27,528
Utilities	231,777	-	-	231,777
Total operating expenses	\$ 5,172,545	\$ 479,916	\$ 236,616	\$ 5,889,077

**JEWISH COMMUNITY OF LOUISVILLE, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES - INCOME TAX BASIS**  
**YEAR ENDED JUNE 30, 2021**

	<u>Program</u>	<u>Management</u>	<u>Fundraising</u>	<u>Total</u>
<b>RESTRICTED ENDOWMENT</b>				
Allocations and grants	\$ 346,144	\$ -	\$ -	\$ 346,144
Operating Expenses				
Bank fee	\$ -	\$ 18	\$ -	\$ 18
Trust management fee	-	44,091	-	44,091
	<u>\$ -</u>	<u>\$ 44,109</u>	<u>\$ -</u>	<u>\$ 44,109</u>
<b>UNRESTRICTED ENDOWMENT</b>				
Allocations and grants	\$ 25,000	\$ -	\$ -	\$ 25,000
Operating Expenses				
Trust management fee	\$ -	\$ 25,353	\$ -	\$ 25,353
<b>CAPITAL CAMPAIGN</b>				
Operating Expenses				
Consulting fees	\$ 42,429	\$ -	\$ -	\$ 42,429
Contract labor	13,145	-	-	13,145
Insurance	64,846	-	-	64,846
Interest	90,967	-	-	90,967
Maintenance	2,540	-	-	2,540
Marketing and printing	9,637	-	-	9,637
Meetings	19	-	-	19
Miscellaneous	7,254	-	-	7,254
Uncollectible accounts	(17,738)	-	-	(17,738)
	<u>\$ 213,099</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 213,099</u>

See accompanying Notes to Financial Statements.

**JEWISH COMMUNITY OF LOUISVILLE, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES - INCOME TAX BASIS**  
**YEAR ENDED JUNE 30, 2020**

	<u>Program</u>	<u>Management</u>	<u>Fundraising</u>	<u>Total</u>
<b>GENERAL FUND</b>				
Allocations and grants	\$ 630,621	\$ -	\$ -	\$ 630,621
Depreciation	\$ 659,630	\$ -	\$ -	\$ 659,630
Operating expenses				
Salaries and wages	\$ 3,291,837	\$ 355,152	\$ 171,848	\$ 3,818,837
Temporary labor	231,199	7,151	-	238,350
Audit	15,763	1,701	822	18,286
Auto	15,819	1,707	825	18,351
Consulting and management fees	40,098	-	-	40,098
Credit card fees	101,197	-	11,244	112,441
Dues and publications	50,525	5,451	2,637	58,613
Education	29,719	3,205	1,552	34,476
Employee benefits	288,340	31,109	15,052	334,501
Insurance - general	109,544	9,737	2,435	121,716
Interest	114,399	3,538	-	117,937
Interest - debt issuance costs	1,046	32	-	1,078
Marketing	246,148	-	13,011	259,159
Meetings	48,185	5,200	2,515	55,900
Miscellaneous	20,439	2,205	1,067	23,711
Office equipment maintenance	2,535	317	317	3,169
Office expenses	89	-	6	95
Payroll taxes	248,382	26,797	12,965	288,144
Postage	23,323	2,517	1,217	27,057
Printing	7,785	19,463	11,677	38,925
Programs	466,064	50,287	24,330	540,681
Relocation expenses	5,498	-	-	5,498
Rental and lease	52,810	5,698	2,756	61,264
Repairs and maintenance	465,357	14,392	-	479,749
Supplies	32,838	-	2,387	35,225
Technology	67,116	7,241	3,504	77,861
Telephone	21,154	21,154	10,578	52,886
Uncollectible accounts	15,784	26,456	-	42,240
Utilities	333,083	-	-	333,083
Total operating expenses	\$ 6,346,076	\$ 600,510	\$ 292,745	\$ 7,239,331

**JEWISH COMMUNITY OF LOUISVILLE, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES - INCOME TAX BASIS**  
**YEAR ENDED JUNE 30, 2020**

	<u>Program</u>	<u>Management</u>	<u>Fundraising</u>	<u>Total</u>
<b>RESTRICTED ENDOWMENT</b>				
Allocations and grants	<u>\$ 286,013</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 286,013</u>
Operating Expenses				
Trust management fee	<u>\$ -</u>	<u>\$ 72,188</u>	<u>\$ -</u>	<u>\$ 72,188</u>
<b>UNRESTRICTED ENDOWMENT</b>				
Allocations and grants	<u>\$ 118,477</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,477</u>
Operating Expenses				
Trust management fee	<u>\$ -</u>	<u>\$ 21,807</u>	<u>\$ -</u>	<u>\$ 21,807</u>
<b>CAPITAL CAMPAIGN</b>				
Operating Expenses				
Consulting fees	\$ 61,903	\$ -	\$ -	\$ 61,903
Contract labor	5,100	-	-	5,100
Interest	89,307	-	-	89,307
Local travel	2,623	-	-	2,623
Maintenance	495	-	-	495
Marketing and printing	2,080	-	-	2,080
Meetings	8,787	-	-	8,787
Miscellaneous	1,454	-	-	1,454
Salaries and wages	36,000	-	-	36,000
Uncollectible accounts	44,003	-	-	44,003
	<u>\$ 251,752</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 251,752</u>

See accompanying Notes to Financial Statements.

**JEWISH COMMUNITY OF LOUISVILLE, INC.**  
**STATEMENTS OF CASH FLOWS – INCOME TAX BASIS**  
**YEARS ENDED JUNE 30, 2021 AND 2020**

	2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Excess of revenues over expenses	\$ 18,081,543	\$ 7,646,335
Adjustments to reconcile excess of revenues over expenses to net cash provided by operating activities:		
Depreciation and amortization	553,885	659,630
Interest - debt issuance costs	6,651	1,078
Discounts on notes payable	100,348	89,307
Uncollectible pledge accounts	9,790	87,463
Net realized gains on sale of investments	(592,525)	(311,633)
Contributions and grants restricted for endowment	(98,044)	(49,920)
Contributions and grants restricted for capital campaign	(17,970,599)	(8,649,867)
(Increase) decrease in assets:		
Receivables	61,988	281,324
Prepaid expenses	(58,586)	108,313
Inventory	218	95
Increase (decrease) in liabilities:		
Deferred program revenues	149,849	(305,185)
Deferred restricted support	(41,385)	432,288
Accounts payable	102,829	(85,634)
Accrued salaries, wages, and payroll taxes	59,634	(55,016)
Miscellaneous current liabilities	(153,412)	97,582
Net cash provided by (used in) operating activities	<u>212,184</u>	<u>(53,840)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchases of property and equipment	(15,364,683)	(1,545,062)
Sales (purchases) of investments, net	<u>(441,934)</u>	<u>1,975,051</u>
Net cash provided by (used in) investing activities	<u>(15,806,617)</u>	<u>429,989</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from contributions and grants restricted for endowment	98,044	49,920
Proceeds from contributions and grants restricted for capital campaign	19,219,307	4,936,459
Proceeds from PPP loan	890,200	890,200
Proceeds from note payable	626,519	-
Payments on capital lease obligation	-	(10,413)
Payments on mortgage payable	(40,758)	(91,315)
Payments on note payable	<u>(500,000)</u>	<u>-</u>
Net cash provided by financing activities	<u>20,293,312</u>	<u>5,774,851</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	4,698,879	6,151,000
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>8,160,495</u>	<u>2,009,495</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u><u>\$ 12,859,374</u></u>	<u><u>\$ 8,160,495</u></u>
<u>Supplemental disclosures of cash flow information:</u>		
Cash paid during the period for:		
Interest	\$ 92,729	\$ 117,937
<u>Schedule of Noncash Investing and Financing Activities:</u>		
Change in investments held for other organizations	\$ 320,816	\$ (62,671)
Accounts payable incurred for purchases of property and equipment	\$ 4,983,611	\$ -

See accompanying Notes to Financial Statements.

**JEWISH COMMUNITY OF LOUISVILLE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization and Activity**

Jewish Community of Louisville, Inc. (JCL) is a nonprofit organization that serves to build and sustain a vibrant, caring, inclusive community rooted in Jewish values.

**Financial Statement Presentation**

The accounts of JCL are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups.

**Basis of Accounting**

The financial statements are prepared on the accrual method of accounting in accordance with practices permitted for federal income tax purposes, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). The following are the significant differences between that basis and GAAP:

- As permitted for income tax reporting purposes, JCL has not implemented all of the financial reporting requirements for GAAP. Specifically, JCL has not classified the difference between its assets and liabilities as net assets with donor restrictions and net assets without donor restrictions based on the absence of donor-imposed restrictions. In addition, JCL has not reported the changes in each of those classes of net assets in the accompanying financial statements. That presentation is required by GAAP.
- As permitted for income tax reporting purposes, JCL records contributions and grants when they are received or pledged. Annual campaign contributions, in the form of pledges, are recorded as pledges receivable and deferred revenue upon receipt of pledges for the following year. Amounts are recorded as pledge income in the accompanying statement of revenues, expenses, and changes in fund balances – income tax basis during the year in which the pledge is designated by the donor.

Grants are recorded as grants receivable and deferred restricted support upon receipt of the grant. Amounts are recorded as grant income in the accompanying statement of revenues, expenses, and changes in fund balance – income tax basis during the period the grant is designated by the donor or it is used for its specified purpose.

Capital campaign pledges are recorded as pledges receivable and pledge income upon receipt of the pledge. Unconditional capital campaign gifts expected to be collected within one year are reported at their net realizable value. Unconditional capital campaign gifts expected to be collected in future years are initially reported at fair value determined using the discounted present value of estimated future cash flows technique. The resulting discount is amortized using the level-yield method and is reported as pledge income. Conditional capital campaign gifts depend on the occurrence of a specified future and uncertain event to bind the potential donor and are recognized as assets and revenue when the conditions are substantially met and the gift becomes unconditional.

Other contributions, such as property, are recorded at their fair market value when received.

Under GAAP, contributions received would be recorded as support with restrictions or support without restrictions depending on the existence or nature of any donor restrictions. Contributions with restrictions would be reclassified to net assets without donor restrictions upon compliance with the specific restrictions. In addition, GAAP would require pledges receivable to be collected in greater than one year to be recorded at their present value in the accompanying financial statements.

- JCL received donated services that are not reflected in the accompanying financial statements. Under GAAP, the fair value of contributed services meeting certain requirements would be recognized as contributions and charged to assets or expenses in the accompanying financial statements.

**JEWISH COMMUNITY OF LOUISVILLE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Use of Estimates**

The preparation of financial statements in conformity with the accrual basis of accounting used for federal income tax purposes requires estimating some of the amounts reported. Actual amounts could differ from those estimates.

**Cash Equivalents**

For purposes of the statement of cash flows, cash equivalents include highly liquid debt instruments with maturities of 90 days or less at the time of purchase.

**Allowances for Uncollectible Accounts**

Allowances for uncollectible accounts for pledges receivable and membership dues receivable are based on JCL's past collection experience, general economic conditions, and management's assessment of individual donor's ability to pay. Management writes off accounts to the allowance when further efforts are not expected to produce additional collections. JCL does not charge interest on these accounts.

**Inventory**

Inventory is stated at the lower of cost or market determined by the first-in, first-out method.

**Property and Depreciation**

Property and equipment are recorded at cost and are being depreciated using the straight-line method. The estimated useful lives of the assets range from 5 to 40 years.

**Charitable Remainder Annuity Trusts**

Charitable remainder annuity trusts naming JCL as beneficiary or partial beneficiary of the trusts are reported at their fair value using present value techniques.

**Investments Held In Trust By Others**

JCL is a beneficiary of a perpetual trust held by a third party. The investments within the trust are recorded on JCL's financial statements at fair value. These investments are subject to the restriction of the donor with principal and any gains or losses invested in perpetuity and only the income to be distributed to JCL based on JCL's interest in the trust.

**Income Taxes**

JCL has been recognized by the IRS as exempt from federal income taxes under §501(c)(3) of the Internal Revenue Code except for taxes on unrelated business income. Unrelated business income is earned on the sale of advertisements in the newspaper, "Community", published by JCL. For the years ended June 30, 2021 and 2020 the newspaper did not have taxable income.

JCL's federal Forms 990 are generally open to examination by the IRS for a period of three years from the date the returns are filed.

**Debt Issuance Costs**

Debt issuance costs associated with the property mortgage are amortized on the straight-line basis over the term of the debt.

**Subsequent Events**

Subsequent events were evaluated through November 18, 2021, which is the date the financial statements were available to be issued.

**JEWISH COMMUNITY OF LOUISVILLE, INC.  
NOTES TO FINANCIAL STATEMENTS**

**B. LIQUIDITY**

The following reflects JCL's financial assets as of June 30, 2021 and 2020, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of assets, liabilities, and fund balances – income tax basis date. Amounts not available include amounts set aside for long-term investing that could be drawn upon if the board approves that action.

	<u>2021</u>	<u>2020</u>
Cash	\$ 12,859,374	\$ 8,160,495
Pledges receivable	8,720,703	9,685,617
Grants receivable	2,029,520	2,422,970
Membership dues receivable	5,076	-
Other accounts receivable	402,039	54,929
Marketable securities	24,848,555	19,862,923
Interest in partnerships and other investments	466,985	494,927
Investments held in trust by others	445,243	365,364
Charitable remainder annuity trusts	<u>423,718</u>	<u>332,758</u>
Total financial assets	<u>50,201,213</u>	<u>41,379,983</u>
Less those unavailable for general expenditures within one year, due to:		
Endowment fund balances without donor restrictions - board-designated	( 11,850,175)	( 8,403,785)
Endowment fund balances with donor restrictions	( 14,643,549)	( 14,208,464)
Donor-restricted for capital campaign	( 18,128,435)	( 16,117,907)
Deferred restricted support with purpose restrictions	<u>( 830,615)</u>	<u>( 878,628)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 4,748,439</u>	<u>\$ 1,771,199</u>

A portion of JCL's programs are supported by restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, JCL must maintain sufficient resources to meet those responsibilities to its donors. Thus, the financial assets may not be available for general expenditures within one year. JCL has funds invested in marketable securities set aside for the endowment and board-designated projects. As part of JCL's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.



**JEWISH COMMUNITY OF LOUISVILLE, INC.  
NOTES TO FINANCIAL STATEMENTS**

**C. PLEDGES RECEIVABLE**

JCL holds an annual campaign to fund operations, allocations, programs, and community outreach, and started a capital campaign during 2019 to raise funds for the JTomorrow! project. The capital campaign funds are restricted to payment of costs related to campus expansion, razing and restoring buildings, build and design, campus development, and fundraising.

**Unconditional pledges receivable at June 30, 2021 and 2020, are as follows:**

	<u>2021</u>	<u>2020</u>
Annual campaign	\$ 978,216	\$ 1,102,269
Capital campaign	<u>8,103,933</u>	<u>10,212,570</u>
	9,082,149	11,314,839
Receivable in less than one year	3,776,273	3,547,076
Receivable in one to five years	<u>5,305,876</u>	<u>7,767,763</u>
Total unconditional pledges receivable	9,082,149	11,314,839
Less discounts to net present value	( 115,429)	( 1,337,186)
Less allowance for uncollectible accounts	( <u>246,017</u> )	( <u>292,036</u> )
Net unconditional pledges receivable	<u>\$ 8,720,703</u>	<u>\$ 9,685,617</u>

Pledges receivable in more than one year are discounted at the U.S. T-Bill 5 year rate of .87%.

**Conditional pledges receivable at June 30, 2021, consist of promises to:**

Match the challenge grant for the JTomorrow! project	<u>\$ 5,044,272</u>
	<u>\$ 5,044,272</u>

**D. INVESTMENTS IN MARKETABLE SECURITIES**

Investments purchased by JCL are initially recorded at their cost, and donated investments are recorded at fair value on the date they are received as a donation. Subsequent to their acquisition, investments in marketable securities with readily determinable fair values are adjusted to their fair values based on quoted market prices in active markets as of the date of the statements of assets, liabilities, and fund balances – income tax basis. Realized and unrealized gains and losses are reflected in the statements of revenues, expenses, and changes in fund balances – income tax basis. Investments in marketable securities including investments held in trust by others and investments held for other organizations at June 30, 2021 and 2020 consisted of the following:

	<u>2021</u>		<u>2020</u>	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
Common stock	\$ 1,603,515	\$ 1,866,192	\$ 1,015,822	\$ 1,484,980
Government notes and bonds	3,323,564	3,386,634	2,970,480	3,051,131
Money market funds	238,630	238,630	847,399	847,399
Mutual funds	260,830	306,297	298,341	299,333
Equities – ETF	10,730,117	16,793,688	10,027,800	11,677,602
Fixed income – ETF	3,476,979	3,627,469	3,306,615	3,497,430
Corporate bonds	726,038	774,226	942,738	899,970
Real estate	<u>292,796</u>	<u>406,179</u>	<u>223,862</u>	<u>255,143</u>
	<u>\$ 20,652,469</u>	<u>\$ 27,399,315</u>	<u>\$ 19,633,057</u>	<u>\$ 22,012,988</u>

**JEWISH COMMUNITY OF LOUISVILLE, INC.  
NOTES TO FINANCIAL STATEMENTS**

**E. INTEREST IN PARTNERSHIPS AND OTHER INVESTMENTS**

Interest in partnerships and other investments consists of the following:

	<u>2021</u>	<u>2020</u>
• .3% limited partner interest in a limited philanthropic partnership.	\$ 15,000	\$ 15,000
• .045% limited partner interest in a limited philanthropic partnership.	250	250
• .045% limited partner interest in a limited philanthropic partnership.	250	250
• Other limited philanthropic partnerships	20,000	20,000
• Cash surrender value of donated life insurance policies	<u>431,485</u>	<u>459,427</u>
	<u>\$ 466,985</u>	<u>\$ 494,927</u>

The investments in partnerships are carried at estimated market value at the time of donation, since the estimated current value is not readily determinable. Cash surrender value of donated life insurance policies are carried at market value.

**F. INVESTMENTS HELD FOR OTHER ORGANIZATIONS, DESIGNATED FUNDS, AND MANAGEMENT FEES**

JCL maintains investment accounts for certain restricted endowment designated funds (80 designated funds) and funds held for other organizations (4 organizations) for which they receive a management fee. Fees were calculated to be approximately \$20,000 annually for 2021 and 2020.

**G. ENDOWMENT FUNDS**

JCL's endowment consists of approximately 300 individual funds established for a variety of purposes. Its endowment includes both endowment funds with donor restrictions and funds designated by the Board of Directors to function as endowments. Fund balances associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

**Interpretation of Relevant Law**

The Board of Directors of JCL has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the endowment funds with donor restrictions absent explicit donor stipulations to the contrary. As a result of this interpretation, JCL classifies as fund balance with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund, and (d) the remaining restricted funds until they are appropriated for expenditure by JCL in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, JCL considers the following factors in making a determination to appropriate or accumulate endowment funds with donor restrictions:

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

*Endowment fund balance composition by type of fund as of June 30, 2021:*

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Endowment</u>
Endowment funds with donor restrictions	\$ -	\$14,643,549	\$14,643,549
Board-designated endowment funds	<u>11,850,175</u>	<u>-</u>	<u>11,850,175</u>
Total funds	<u>\$11,850,175</u>	<u>\$14,643,549</u>	<u>\$26,493,724</u>

**JEWISH COMMUNITY OF LOUISVILLE, INC.  
NOTES TO FINANCIAL STATEMENTS**

**G. ENDOWMENT FUNDS (CONTINUED)**

*Changes in endowment fund balance for the year ended June 30, 2021:*

	Without Donor Restrictions	With Donor Restrictions	Total Endowment
Endowment fund balance, beginning of year	\$ 8,403,785	\$ 14,208,464	\$ 22,612,249
Gifts, grants, and bequests	41,923	98,044	139,967
Investment gains	305,483	793,528	1,099,011
Interfund transfers	( 800,896)	( 210,073)	( 1,010,969)
Net unrealized investment gains (losses)	1,456,253	2,637,819	4,094,072
Amounts appropriated for expenditure	<u>2,443,627</u>	<u>( 2,884,233)</u>	<u>( 440,606)</u>
Endowment fund balance, end of year	<u>\$ 11,850,175</u>	<u>\$ 14,643,549</u>	<u>\$ 26,493,724</u>

*Endowment fund balance composition by type of fund as of June 30, 2020:*

	Without Donor Restrictions	With Donor Restrictions	Total Endowment
Endowment funds with donor restrictions	\$ -	\$ 14,208,464	\$ 14,208,464
Board-designated endowment funds	<u>8,403,785</u>	<u>-</u>	<u>8,403,785</u>
Total funds	<u>\$ 8,403,785</u>	<u>\$ 14,208,464</u>	<u>\$ 22,612,249</u>

*Changes in endowment fund balance for the year ended June 30, 2020:*

	Without Donor Restrictions	With Donor Restrictions	Total Endowment
Endowment fund balance, beginning of year	\$ 7,105,818	\$ 16,039,488	\$ 23,145,306
Gifts, grants, and bequests	29,254	49,920	79,174
Investment gains	179,102	697,697	876,799
Interfund transfers	1,295,168	( 1,931,083)	( 635,915)
Net unrealized investment gains (losses)	( 65,273)	( 289,357)	( 354,630)
Amounts appropriated for expenditure	<u>( 140,284)</u>	<u>( 358,201)</u>	<u>( 498,485)</u>
Endowment fund balance, end of year	<u>\$ 8,403,785</u>	<u>\$ 14,208,464</u>	<u>\$ 22,612,249</u>

**Return Objectives and Risk Parameters**

JCL has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets included those assets of funds with donor restrictions that JCL must hold in perpetuity or for donor-specified periods as well as board-designated funds. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce results that exceed the price and yield results of the S & P 500 Index while assuming a moderate level of investment risk. JCL expects its endowment funds, over time, to provide an average rate of return of approximately seven to eight percent annually. Actual returns in any given year may vary from this amount.

**Strategies Employed for Achieving Objectives**

To satisfy its long-term rate-of-return objectives, JCL relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). JCL targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives with prudent risk constraints.

**JEWISH COMMUNITY OF LOUISVILLE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**G. ENDOWMENT FUNDS (CONTINUED)**

*Spending Policy*

JCL has adopted a spending policy of appropriating a distribution each year of its endowment fund's principal value as of December 31 of the prior year. This distribution allows for a straight four percent of the average balance in the endowed funds over the prior three years. The minimum distribution each year has been set at four percent. In establishing this policy, JCL considered the long-term expected investment return on its endowment. Accordingly, over the long-term, JCL expects the current spending policy to allow its general endowment fund to grow at an average of seven to eight percent annually. This is consistent with JCL's objective to maintain the purchasing power of the endowment assets as well as to provide additional real growth through new gifts and investment return.

JCL follows a spending policy capping the amount withdrawn each year from the undesignated endowment funds without donor restrictions. The annual cap for the years ending June 30, 2021 and 2020 was set at five percent of the principal value of the respective funds. The Board of Directors believes it is in its fiduciary responsibility to retain the purchasing power of the endowment funds without donor restrictions into perpetuity. The five percent cap is based on an expectation that the average net returns on these funds will exceed seven percent.

*Underwater Endowments*

From time to time, certain donor-restricted endowment funds may have fair values that are less than the amount required to be maintained by donors or by law (underwater endowments). JCL has interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. At June 30, 2021, funds with original gift values of \$239,298, fair values of \$203,952, and deficiencies of \$35,346 were reported in net assets with donor restrictions. During the year, JCL did not appropriate any expenditure from underwater endowments. Management expects these amounts to be fully recovered during 2021 due to favorable market fluctuations.

**H. LINES OF CREDIT**

JCL has an available line of credit of \$750,000 with a bank, secured by real estate, that matures January 12, 2024. Interest is payable monthly at the prime rate with a floor of 4.25%. There were no borrowings on the line of credit as of June 30, 2021 and 2020. There were no subsequent borrowings on the line of credit as of November 18, 2021.

In November 2021 JCL obtained an additional line of credit of \$12,000,000 with a bank, secured by real estate and capital campaign pledges receivable, that matures in November 2023. Interest is payable monthly at the prime rate plus 1/2% with a floor of 3.25%. There were no borrowings on the line of credit as of November 18, 2021.

**I. PPP LOANS PAYABLE**

On April 19, 2020 and February 8, 2021, JCL was granted loans from Republic Bank & Trust Company each in the amount of \$890,200, pursuant to the Paycheck Protection Program (the "PPP") under Division A, Title I of the CARES Act, which was enacted March 27, 2020 and administered by the Small Business Administration (SBA).

Subsequent to June 30, 2021 each of these loans have been fully forgiven by the SBA and will be included in income for the year ended June 30, 2022.

**JEWISH COMMUNITY OF LOUISVILLE, INC.  
NOTES TO FINANCIAL STATEMENTS**

**J. LONG-TERM DEBT**

Long-term debt consisted of the following as of June 30:

	<u>2021</u>	<u>2020</u>
Mortgage payable – monthly payments of \$15,761, including interest of 3.88%, through October 13, 2018. Commencing December 13, 2018, remaining principal balance to be amortized at the prime rate (reset every December 13) through October 13, 2025.	\$ 2,089,280	\$ 2,192,539
Note payable – Anshei Sfard – \$2,000,000, non-interest-bearing, due April 23, 2024, annual payments of \$500,000 starting April 23, 2021 (less unamortized discount of \$136,112 and \$227,079 in 2021 and 2020, respectively – effective interest rate approximately 5.25%).	1,363,888	1,772,921
Note payable – JCRIF, LLC – \$750,000, non-interest bearing, due January 1, 2025, quarterly payments of \$62,500 starting April 1, 2022 (less unamortized discount of \$51,600 in 2021 – effective interest rate approximately 3.25%).	<u>698,400</u>	<u>-</u>
	4,151,568	3,965,460
Less: unamortized debt issuance cost	<u>( - )</u>	<u>( 6,651 )</u>
Long-term debt, less unamortized debt issuance cost	4,151,568	3,958,809
Less: current portion	<u>( 674,672 )</u>	<u>( 597,219 )</u>
	<u>\$ 3,476,896</u>	<u>\$ 3,361,590</u>

Maturities of long-term debt (excluding PPP loan payable) for the year ending June 30, are as follows:

2022	\$ 674,672
2023	866,602
2024	871,208
2025	313,495
2026	1,675,802

**JEWISH COMMUNITY OF LOUISVILLE, INC.  
NOTES TO FINANCIAL STATEMENTS**

**K. RESTRICTIONS AND LIMITATIONS ON FUND BALANCES**

**Fund Balances Without Donor Restrictions:**

JCL's board of directors has chosen to place the following limitations on fund balances without donor restrictions:

**Endowment Without Donor Restrictions**

Subject to JCL's endowment spending policy and appropriation:

	<u>2021</u>	<u>2020</u>
Designated for annual campaign pledges	\$ 1,970,290	\$ 1,656,160
Designated for senior programming	2,535,984	2,139,661
Designated for general-use	<u>7,343,901</u>	<u>4,607,964</u>
	<u>\$ 11,850,175</u>	<u>\$ 8,403,785</u>

**Fund Balances With Donor Restrictions:**

Restrictions placed by donors limit the expendability of JCL's resources. The limitations placed by donors are as follows:

**Endowment With Donor Restrictions**

Subject to appropriation and expenditure for a specified purpose:

	<u>2021</u>	<u>2020</u>
Restricted for programming	\$ 7,513,823	\$ 9,493,965
Annual campaign	2,355,234	-
Philanthropic funds	<u>3,905,531</u>	<u>4,016,377</u>
	<u>\$ 13,774,588</u>	<u>\$ 13,510,342</u>

Subject to the passage of time:

Beneficial interests in charitable trusts held by others	\$ 445,243	\$ 365,364
Assets held under split-interest agreements	<u>423,718</u>	<u>332,758</u>
	<u>\$ 868,961</u>	<u>\$ 698,122</u>

**Capital Campaign**

Subject to appropriation and expenditure for a specified purpose:

	<u>2021</u>	<u>2020</u>
Campus expansion, razing and restoring buildings, build and design costs, campus development, and fundraising expenses	<u>\$ 37,206,717</u>	<u>\$ 19,449,217</u>

**L. DEFERRED RESTRICTED SUPPORT**

Deferred restricted support, which consists principally of donor-restricted contributions restricted to use in future periods or for a particular purpose, is restricted for the following purposes:

	<u>2021</u>	<u>2020</u>
Annual campaign pledges restricted for future period	\$ 1,809,403	\$ 1,802,775
Programs and outreach	791,115	695,636
Rapid response	-	143,492
Marketing, security, and information technology	<u>39,500</u>	<u>39,500</u>
	<u>\$ 2,640,018</u>	<u>\$ 2,681,403</u>

**JEWISH COMMUNITY OF LOUISVILLE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**M. DEFINED CONTRIBUTION PLAN**

JCL sponsors a Section 403(b) retirement plan. JCL contributions to the plan are based on a percentage of the eligible employee's gross wages. JCL contributions are fully vested after a service period of three years. JCL contributed \$119,835 and \$173,877 to the plan for the years ended June 30, 2021 and 2020, respectively. Plan participants may make pre-tax contributions to the plan, and participant contributions are fully vested at all times.

**N. OPERATING LEASES**

JCL leases certain office space and equipment under terms of operating leases. Lease expense for the years ended June 30, 2021 and 2020, totaled \$66,578 and \$61,264, respectively. Future obligations over the primary terms of the long-term leases as of June 30, 2021 are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2022	\$ 19,115
2023	18,271
2024	6,090

**O. CONCENTRATION OF CREDIT RISK**

JCL maintains cash deposits at financial institutions, which at times, may exceed federally insured limits. JCL has not experienced losses in such accounts. Management believes JCL is not exposed to significant risk related to cash and cash equivalents.

**P. COMMITMENT**

JCL is committed to expend approximately \$41,780,000 for the JTomorrow! project. As of June 30, 2021, \$25,589,513 of that total has been disbursed. The project is expected to be funded by contributions and grants, and may require gap financing, for which JCL will obtain a line of credit. As of the date of these financial statements, \$44,529,202 of contributions and grants have been pledged for the JTomorrow! project.

**Q. FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various programs and activities have been summarized on a functional basis in the statements of functional expenses – income tax basis. The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy and depreciation, which are allocated on a square footage basis, as well as program, marketing, personnel costs, professional services, office expenses, information technology, insurance, and other, which are allocated on the basis of estimates of time and effort.

**R. FUND-RAISING**

Fund-raising consists of annual and capital campaigns. Total costs associated with the campaigns were \$236,616 and \$292,745 for the years ended June 30, 2021 and 2020, respectively.

**LOUISVILLE METRO COUNCIL  
NEIGHBORHOOD DEVELOPMENT FUND SUPPLEMENTAL  
DISCLOSURE REQUIRED FOR REQUESTS BY CHURCHES, RELIGIOUS  
OR FAITH-BASED ORGANIZATIONS**

It is the policy of the Louisville/Jefferson County Metro Council that no appropriation to a Church, to a religious or faith-based organization, or to any organization whose activities support a Church or religious or faith-based organization will be approved unless the prospective grantee clearly demonstrates, in writing, that it is committed to compliance with each of the following conditions and requirements.

**Legal Name of Applicant Organization:**

Jewish Community of Louisville, Inc.

As in the case of all legislative enactments, the appropriation must be for a public purpose. In other words, the appropriation must have a secular legislative purpose to support a program which benefits the public, and which has been, or could be undertaken by the government.

The appropriation must be totally and demonstrably earmarked for the beneficiary activity or program with no tangible or significantly intangible benefit inuring to the organization. Specifically, the appropriation may not fund equipment used by the organization, nor may it be used for improvements to real or personal property owned by the grantee church or organization.

The beneficiary activity or program must be open to the public as opposed to being restricted to church or organization members or affiliates.

The grantee church or organization may not use public funds in any way that involves worship, religious instruction, or religious practice.

Public funds involved in the grant may not be used to support a school or any program of instruction operated by the grantee church or organization, or in its name.

The grantee organization may not use public funds in any way that involves proselytization or self-promotion of the organization.

The grantee church or organization must establish and maintain a system of recordkeeping which clearly and completely documents its use of the public funds involved in the grant.

**SIGNATURE**

I agree under the penalty of law to comply with all the items in this disclosure. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this disclosure for the applying organization.

Signature of Legal Signatory:



Date: 9/1/2022

Legal Signatory (please print):

Sara Klein Wagner

Title: President and CEO

Phone: 502-459-0660 Extension:

Email: swagner@jewishlouisville.org





# KIDS UNITED PLAY TOGETHER PARK

COMMUNITY PROJECT  
TO SERVE LOUISVILLE RESIDENTS FOR DECADES

---



Trager Family  
Jewish  
Community  
Center



Having a child with autism makes every decision such as summer camp much more complicated. We feel very fortunate to be able to rely on the Trager Family JCC to provide an inclusive program that both of my children love. In particular, I am consistently impressed with the level of maturity and compassion of the camp counselors I have encountered.

## PARENT OF A YACHAD CAMPER

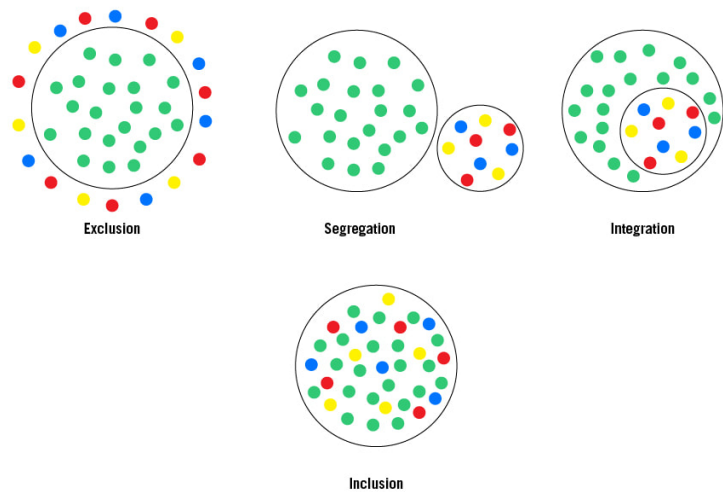


### “Yachad” means “Together” in Hebrew!

At the Trager Family JCC, *Yachad* is more than just a word or the name of our inclusion program. It is a philosophy that is integrated throughout everything we do! *Yachad*, being “together,” is woven into our preschool, camp, and children’s programming; *Yachad* not only gives children with disabilities a place in society to learn, teach and grow, but a space that fosters a greater sense of cooperation and understanding for peers without disabilities. Creating the capacity for children of all abilities to unconditionally care for one another is *Tikkun Olam*, repairing the world; these children grow into compassionate and empathetic adults.

## WHAT IS INCLUSION?

Inclusion is the process that **creates accessibility** – both physical and emotional – that promotes a sense of **belonging** and encourages individuals to **retain authenticity**. In the Trager Family JCC’s *Yachad* inclusion programming, every child is an equal participant with the supports they require to succeed. Inclusive programming not only benefits the child with extra needs, but also his or her friends and peers, the school system, and society as a whole.



Source: <https://www.inclusionontario.ca/what-is-inclusion.html>

## BENEFITS OF COMMUNITY PARKS



Contribute to community identity



Appeal to all ages



Create valuable green space



Provide active and passive recreational opportunities



Contribute to the health and wellness of a community

Source: <https://www.miracle-recreation.com/blog/benefits-of-parks-in-your-community/>

# The Many Benefits of KIDS UNITED PLAY TOGETHER PARK

**PHYSICAL** - Problem-solving, discovery, creativity, reasoning, dexterity

**MENTAL** - Cognitive understanding, leadership development, brain development

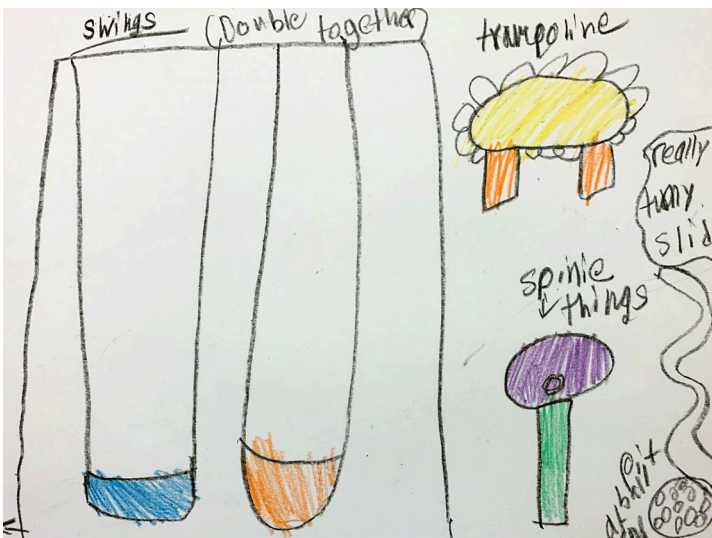
**EMOTIONAL** – Stimulate senses, builds self-esteem, range of emotions

**SOCIAL** - Peer interaction, cooperation, collaboration

**ACADEMIC** - Physics, motion, gravity, weather, life sciences

**CREATIVE** - Curiosity, exploration, imaginative play, discovery

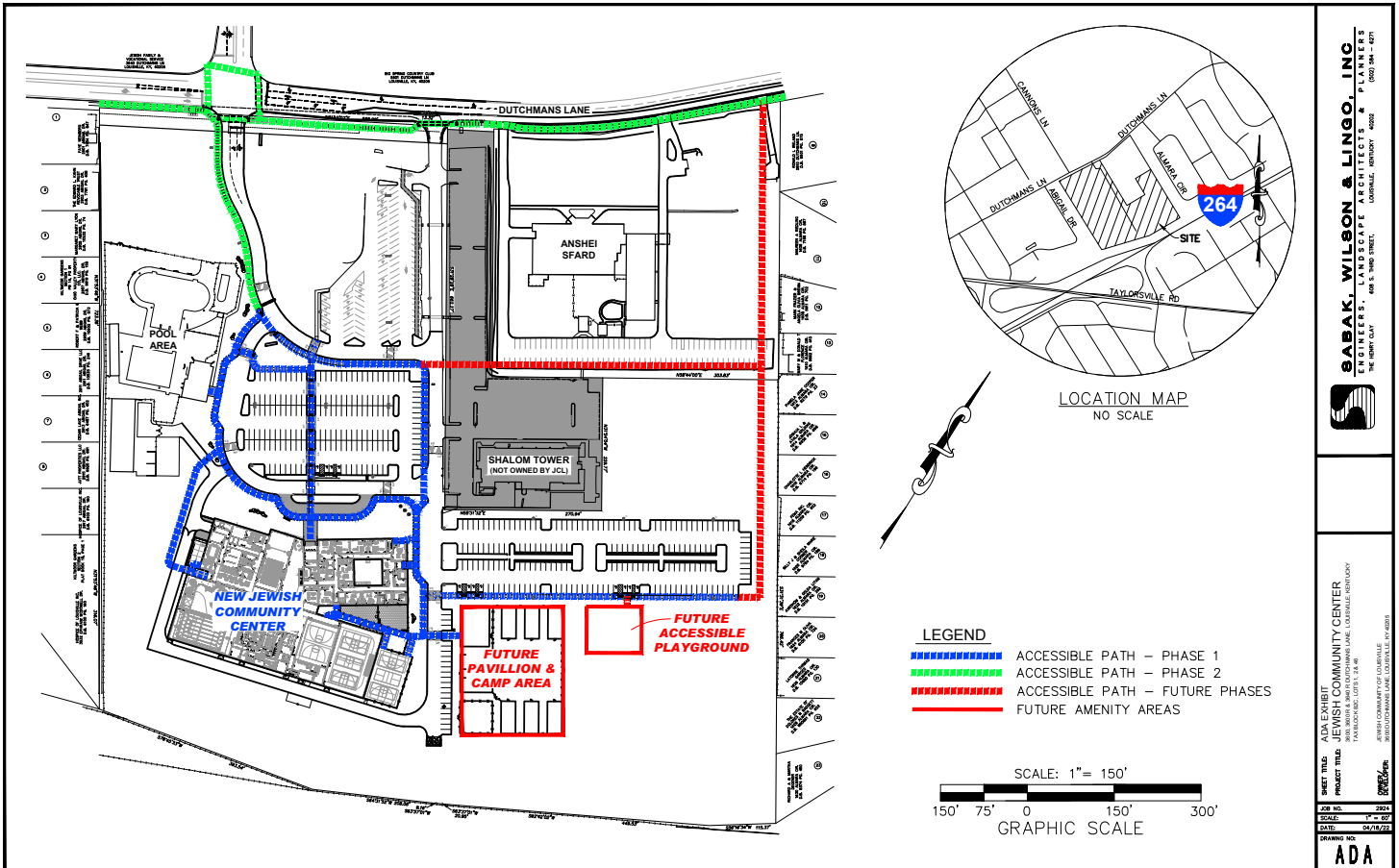
**INCLUSION** - Multi-sensory play, greater accessibility, similarities rather than differences



Focus Group of potential Kids United Play Together Park, 2020.



# Project Site Plan for KIDS UNITED PLAY TOGETHER PARK



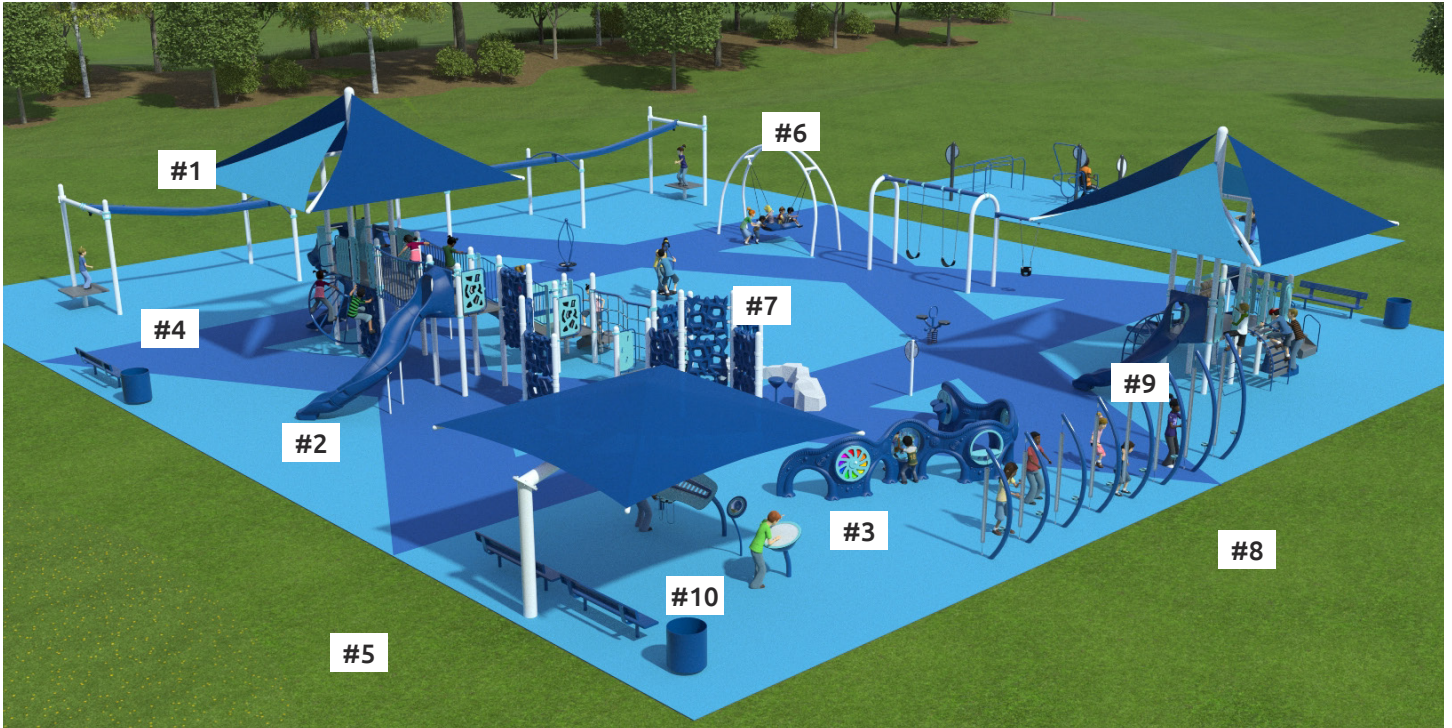
**Accessible Path - Phase 1** (blue: 3,274 linear feet) was completed in April 2022, with the \$44M Trager Family JCC facility.

**Accessible Path - Phase 2** (green: 1,796 linear feet) will be completed during the 2022 calendar year.

**Accessible Path - Future Phases** (red: 1,500 linear feet).

**Accessible playground** will be 7,500 square feet.

# INCLUSIVE DESIGN ELEMENTS



*PlayPros renderings of potential Kids United: Play Together Park, 2020.*

The Trager Family JCC's playground design **EXCEEDS ADA REQUIREMENTS** for total accessible ground level components and elevated components accessible by transfer and meets the **TOP 10 PLAYGROUND DESIGN ELEMENTS** that support play for children with disabilities.

1. Circular playground design that links activities to complementary activities.
2. Playground equipment designed as common and recognizable objects.
3. Loose parts on the playground such as various props for imaginative play, play houses and tables, sporting equipment, sand toys, musical instruments, and water play opportunities.
4. Accessible surfacing and sufficient space for maneuvering between and on pieces of equipment.
5. Equal amounts of elevated and ground level components for gathering in groups, and more ramps or transfer systems to access elevated components.
6. Multi-niche settings (equipment/activities that require more than one child to operate or play).
7. Equipment that provides appropriate levels of challenge and risk for children of all abilities.
8. Observation points or "jump in points."
9. Comfortable or "cozy" places, often created by enclosed areas or pieces of equipment.
10. Sensory stimulus activities and visual or tactile cues throughout playground.

*Fernelius, Courtney L., "Evidence-Based Practices for the Design of Inclusive Playgrounds that Support Peer Interactions Among Children with All Abilities" (2017). All Graduate Theses and Dissertations. 6809.*



**Our mission is to be a community rooted in Jewish culture and values providing a pathway to a changing world as we bring people together to discover, connect and flourish.**



**Trager Family  
Jewish  
Community  
Center**

Stacy Gordon-Funk, Senior Vice President of Philanthropy & Chief Development Officer  
t 502-459-0660 m 502-608-6519  
3600 Dutchmans Lane • Louisville, Kentucky, 40205 • [www.jewishlouisville.org](http://www.jewishlouisville.org)

April 19, 2022

To Whom It May Concern:

I was thrilled when I first learned that the Trager Family JCC plans to install an accessible playground. My excitement about this project is personal and professional.

The JCC has been a part of my family's life for more than ten years. My three children all graduated from the Early Learning Center; they continue to see the friends they made as toddlers and preschoolers, and they still attend Camp J every summer. During their time at the JCC my children have learned so much about themselves, other cultures and respecting differences.

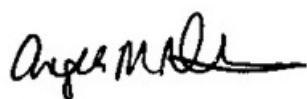
As a mother, I look forward to my children playing on a playground that was designed for everyone. An inclusive playground reinforces the lessons they learned at the JCC and at home: differences make us stronger, and a kind and welcoming heart is a universally spoken language.

For the past 16 years, I have worked at Metro United Way. As the current Senior Director of Community Impact, my team and I work every day to lift our community by mobilizing people and maximizing our community's resources to advance equity and share opportunities for all. Our vision and mission reflect our fundamental belief that all people belong and deserve fairness, justice, and inclusivity.

Professionally, the playground proposed by the JCC meets Metro United Way's vision and mission. It supports the above mentioned fundamental belief that all people – including all children – belong and deserve to be treated with fairness, justice and inclusivity.

Professionally, and personally, I whole-heartedly believe the measure of a community's success doesn't lie in those who already have opportunities to thrive, but in those still fighting for them. I fully support the JCC's commitment to this inclusive playground and the access it provides for all children to play together and learn from each other.

Sincerely,

A handwritten signature in black ink, appearing to read "Angie Ditsler".

Angie Ditsler  
Senior Director, Community Impact  
Metro United Way



**BIG SPRING COUNTRY CLUB**  
SINCE 1926

February 2, 2022

To whom it may concern,

Big Spring Country Club is excited that our neighbors at The Jewish Community Center are renovating their campus. This updated facility is certain to bring a high level of public benefit to the Dutchman's Lane corridor with the additional amenities the new facilities will provide.

Additionally, the updates to the Dutchman's/Cannons Lane exchange with new traffic improvements will allow further benefits to traffic flow, as well as traffic and pedestrian safety.

We at Big Spring Country Club see this project as an enhancement to the area and look forward to seeing the changes the new campus and improvements will provide to the community.

Best regards,

Kelly Maxwell

General Manager

Big Spring Country Club





**Louisville Metro Government  
Office of Management and Budget**

**Neighborhood Development Fund Training Attestation**

Grantee Organization Name: Jewish Community of Louisville, Inc.

Grantee Representative Name: Amy Fouts, Grants Coordinator

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

Please check:



I viewed the NDF training material on the website

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

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

Amy Fouts

Grantee Representative Signature

September 7, 2022

Date

**NOTE:** Please return to Roxanne Steele

E-mail address: [Roxanne.Steele@louisvilleky.gov](mailto:Roxanne.Steele@louisvilleky.gov)

Fax: 502-574-3219

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





# Kentucky Secretary of State

## Michael G. Adams

### JEWISH COMMUNITY OF LOUISVILLE, INC.

[File Annual Report](#)[File Certificate of Assumed Name \(DBA\)](#)[Change Address or Registered Agent](#)[File Dissolution](#)[Printable Forms](#)[Subscribe to changes made to this entity](#)[Certificates](#)

#### General Information

<b>Organization Number</b>	0025840
<b>Name</b>	JEWISH COMMUNITY OF LOUISVILLE, INC.
<b>Profit or Non-Profit</b>	N - Non-profit
<b>Company Type</b>	KCO - Kentucky Corporation
<b>Status</b>	A - Active
<b>Standing</b>	G - Good
<b>State</b>	KY
<b>File Date</b>	2/24/1954
<b>Organization Date</b>	2/24/1954
<b>Last Annual Report</b>	6/28/2022
<b>Principal Office</b>	3600 DUTCHMANS LANE LOUISVILLE, KY 40205
<b>Registered Agent</b>	SARA K. WAGNER 3600 DUTCHMANS LANE LOUISVILLE, KY 40205

#### Current Officers

<b>Chairman</b>	David KAPLAN
<b>President</b>	SARA WAGNER
<b>Vice Chairman</b>	RALPH GREEN
<b>Vice Chairman</b>	BETH SALAMON
<b>Secretary</b>	REBECCA SWANSBURG
<b>Secretary</b>	ROBIN MILLER
<b>Treasurer</b>	JEFF GOLDBERG

<b>Director</b>	ARIEL KRONENBERG
<b>Director</b>	BENJAMIN VAUGHAN
<b>Director</b>	GEORGE POLUR
<b>Director</b>	MADELINE ABRAMSON
<b>Director</b>	LINDA SPIELBERG
<b>Director</b>	MARK BEHR
<b>Director</b>	ROBIN MILLER
<b>Director</b>	WILLIAM ALTMAN
<b>Director</b>	BETH SALAMON
<b>Director</b>	Chris Brice
<b>Director</b>	ROSS COHEN
<b>Director</b>	JASMINE FARRIER
<b>Director</b>	AMY LANDON
<b>Director</b>	COREY SHAPIRO
<b>Director</b>	KEVIN TRAGER

### Individuals / Entities listed at time of formation

<b>Director</b>	SAM J BEIERFIELD
<b>Director</b>	LEWIS W COLE
<b>Director</b>	JACOB J GITTLEMAN
<b>Director</b>	MAX WALDMAN
<b>Director</b>	CLARENCE F JUDAH
<b>Incorporator</b>	SAM J BEIERFIELD
<b>Incorporator</b>	LEWIS W COLE
<b>Incorporator</b>	JACOB J GITTLEMAN
<b>Incorporator</b>	MAX WALDMAN
<b>Incorporator</b>	CLARENCE F JUDAH

### Images available online

Documents filed with the Office of the Secretary of State on September 15, 2004 or thereafter are available as scanned images or PDF documents. Documents filed prior to September 15, 2004 will become available as the images are created.

Annual Report	6/28/2022	1 page	PDF	
Annual Report	5/27/2021	1 page	PDF	
Annual Report	6/23/2020	1 page	PDF	
Annual Report	7/24/2019	1 page	PDF	
Name Renewal	4/30/2019 6:56:48 PM	1 page	PDF	
Name Renewal	4/30/2019 6:55:43 PM	1 page	PDF	
Name Renewal	4/30/2019 6:54:48 PM	1 page	PDF	
Name Renewal	4/30/2019 6:53:48 PM	1 page	PDF	
Name Renewal	4/30/2019 6:51:49 PM	1 page	PDF	
Annual Report	9/6/2018	1 page	PDF	
Annual Report	6/21/2017	1 page	PDF	
Registered Agent name/address change	4/5/2016 1:43:10 PM	1 page	PDF	
Annual Report	4/5/2016	1 page	PDF	
Annual Report	7/27/2015	1 page	PDF	
Annual Report	7/3/2014	1 page	PDF	
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Name Renewal	12/26/2013	1 page	tiff	PDF
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Name Renewal	12/26/2013	1 page	tiff	PDF
Principal Office Address Change	9/18/2013 10:52:06 AM	1 page	PDF	
Annual Report	7/30/2013	1 page	PDF	
Registered Agent name/address change	3/13/2013 11:51:51 AM	1 page	PDF	
Annual Report	4/11/2012	1 page	PDF	
Registered Agent name/address change	5/23/2011 9:20:28 AM	1 page	PDF	
Annual Report	2/10/2011	1 page	PDF	
Annual Report	7/26/2010	1 page	PDF	
Amendment	6/3/2009	1 page	tiff	PDF
Certificate of Assumed Name	6/3/2009	1 page	tiff	PDF
Certificate of Assumed Name	5/1/2009	1 page	tiff	PDF
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Certificate of Assumed Name	5/1/2009	1 page	tiff	PDF
Articles of Merger	4/30/2009	13 pages	tiff	PDF
Registered Agent name/address change	4/14/2009	1 page	tiff	PDF
Annual Report	2/12/2009	5 pages	tiff	PDF
Annual Report	7/2/2008	1 page	tiff	PDF
Annual Report	6/21/2007	1 page	tiff	PDF
Annual Report	6/26/2006	4 pages	tiff	PDF
Annual Report	3/12/2005	7 pages	tiff	PDF
Annual Report	9/24/2003	1 page	tiff	PDF
Annual Report	8/28/2002	2 pages	tiff	PDF
Annual Report	8/3/2001	4 pages	tiff	PDF
Annual Report	8/3/2000	3 pages	tiff	PDF
Annual Report	7/22/1999	4 pages	tiff	PDF
Annual Report	7/23/1998	7 pages	tiff	PDF
Annual Report	7/1/1997	9 pages	tiff	PDF
Annual Report	7/1/1995	4 pages	tiff	PDF
Annual Report	7/1/1994	3 pages	tiff	PDF
Annual Report	7/1/1993	3 pages	tiff	PDF
Annual Report	7/1/1992	3 pages	tiff	PDF
Annual Report	7/1/1991	3 pages	tiff	PDF
Sixty Day Notice	9/1/1989	1 page	tiff	PDF
Annual Report	7/1/1989	3 pages	tiff	PDF

## Assumed Names

JEWISH COMMUNITY OF LOUISVILLE	Active
THE JEWISH COMMUNITY FEDERATION OF LOUISVILLE	Active
JEWISH COMMUNITY CENTER	Active
YMHA	Inactive
YOUNG MEN'S HEBREW ASSOCIATION	Inactive
THE JEWISH COMMUNITY CENTER OF LOUISVILLE	Active
CAFE J	Inactive
FOUNDATION FOR PLANNED GIVING	Inactive
JCAL	Inactive
JCC LOUISVILLE	Active
JEWISH COMMUNITY ASSOCIATION OF LOUISVILLE	Inactive

## Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	6/28/2022 3:22:23 PM	6/28/2022 3:22:23 PM	
Annual report	5/27/2021 12:18:27 PM	5/27/2021 12:18:27 PM	
Annual report	6/23/2020 11:23:12 AM	6/23/2020 11:23:12 AM	
Annual report	7/24/2019 11:34:26 AM	7/24/2019 11:34:26 AM	
Annual report	9/6/2018 2:28:49 PM	9/6/2018 2:28:49 PM	
Annual report	6/21/2017 10:59:22 AM	6/21/2017 10:59:22 AM	
Annual report	4/5/2016 1:46:57 PM	4/5/2016 1:46:57 PM	
Registered agent address change	4/5/2016 1:43:10 PM	4/5/2016 1:43:10 PM	
Annual report	7/27/2015 4:22:31 PM	7/27/2015 4:22:31 PM	
Annual report	7/3/2014 10:10:44 AM	7/3/2014 10:10:44 AM	
Principal office change	9/18/2013 10:52:06 AM	9/18/2013 10:52:06 AM	
Annual report	7/30/2013 2:20:12 PM	7/30/2013 2:20:12 PM	
Registered agent address change	3/13/2013 11:51:51 AM	3/13/2013 11:51:51 AM	
Annual report	4/11/2012 3:08:31 PM	4/11/2012 3:08:31 PM	
Registered agent address change	5/23/2011 9:20:28 AM	5/23/2011 9:20:28 AM	
Annual report	2/10/2011 2:47:34 PM	2/10/2011 2:47:34 PM	
Annual report	7/26/2010 1:02:59 PM	7/26/2010 1:02:59 PM	
Added assumed name	6/3/2009 11:50:30 AM	6/3/2009	JEWISH COMMUNITY OF LOUISVILLE

Amendment - Change name

6/3/2009 11:48:33  
AM

6/3/2009

JEWISH COMMUNITY  
ASSOCIATION OF LOUISVILLE,  
INC.

## Microfilmed Images

[Contact](#) [Site Map](#)

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Kentucky Unbridled Spirit

## Play365 Quote

Date: 08/11/2022  
By: Play365

Rep Organization: PlayPros  
Contact Person: Max Schwalbach

Quote No: 1144223-01-02

Project Title: Jewish Community Center

Location: Louisville, KY

PlayBooster® (5-12 years)						
PHASE-1 Direct Bury Mixed Material			UNIT		TOTAL	
QTY	NO.	DESCRIPTION	WEIGHT (lb)	PRICE (US \$)	WEIGHT (lb)	PRICE (2022)
<b>PlayBooster</b>						
<b>Bridges &amp; Ramps</b>						
1	147424A	Clatterbridge 84 w/Barriers			434.0	6,340.00
<b>Climbers Other</b>						
1	235756A	Fish Net Climber DB (Rope)			65.0	3,040.00
1	219509B	GeoPlex™ Climber 72" Deck			101.0	1,885.00
2	220538A	GeoPlex™ Double Panel Ground Level	76.0	1,530.00	152.0	3,060.00
1	220544A	GeoPlex™ Ground-To-Deck Triple Climber 72" Deck with Aluminum Posts Direct Bury			338.0	6,570.00
<b>Climbers W/Permalene Handholds</b>						
1	152907D	Deck Link w/Barriers 4 Steps			296.0	3,845.00
1	176079A	Sunbeam Climber			118.0	2,060.00
<b>Decks</b>						
2	122197A	90* Triangular Tenderdeck	66.0	1,000.00	132.0	2,000.00
1	152911A	Curved Transfer Module Right 32"Dk DB			195.0	2,755.00
1	111229A	Square Deck Extension			105.0	1,140.00
3	111228A	Square Tenderdeck	118.0	1,190.00	354.0	3,570.00
1	121949A	Tri-Deck Kick Plate 8"Rise			13.0	195.00
<b>Enclosures</b>						
1	115243A	Chimes Panel Above Deck			60.0	1,720.00
4	219076A	GeoPlex™ 3/4 Barrier	33.0	745.00	132.0	2,980.00
1	173567A	Marble Panel Above Deck			64.0	2,720.00
<b>Mainstructures</b>						
1	220545A	GeoPlex™ 3-Spoke Tower with Aluminum Posts Direct Bury			374.0	6,975.00
<b>Posts</b>						
3	111404F	108"Alum Post DB	28.0	345.00	84.0	1,035.00
4	111404E	116"Alum Post DB	29.0	355.00	116.0	1,420.00
6	111404A	148"Alum Post DB	36.0	455.00	216.0	2,730.00
4	136689C	220"Steel Post For CoolToppers Full Sail DB 72"Dk	125.0	535.00	500.0	2,140.00
2	111404H	92"Alum Post DB	23.0	325.00	46.0	650.00
<b>Roofs</b>						
1	136488A	CoolToppers Full Sail DB Only <sup>1</sup>			691.0	13,525.00
<b>Slides</b>						
1	130800F	Gemini SlideWinder2® 72"Dk DB 3 Right 3 Left <sup>1</sup>			458.0	9,090.00
1	124863F	SlideWinder2® 72"Dk DB 2 Right 1 Left			234.0	4,115.00

## Play365 Quote

Date: 08/11/2022  
By: Play365

Rep Organization: PlayPros  
Contact Person: Max Schwalbach

Quote No: 1144223-01-02

Project Title: Jewish Community Center

Location: Louisville, KY

1	222708A	WhooshWinder™ Slide 72" Deck/Direct Bury			346.0	5,865.00
<b>Freestanding Play Climbers</b>						
2	237103A	Facet® Stepper 14i Direct Bury	285.0	1,150.00	570.0	2,300.00
1	237104A	Facet® Stepper 22i Direct Bury			759.0	2,490.00
3	120711A	Pod Climber 16" DB	14.0	330.00	42.0	990.00
1	120712A	Pod Climber 24" DB			15.0	340.00
<b>Motion &amp; More Fun</b>						
2	247179A	CURVA™ SPINNER DB	117.0	2,170.00	234.0	4,340.00
1	194663C	ZipKrooz 66' w/Aluminum Posts DB <sup>1</sup>			1210.0	19,020.00
<b>Sensory Play</b>						
1	214438A	Rhapsody® Animato™ Metallophone, Direct Bury			251.0	5,415.00
1	214445A	Rhapsody® Kettle Drum, Direct Bury			66.0	1,700.00
1	253114C	Rhapsody® Tongue Drum w/o Mallet Direct Bury			38.0	2,685.00
<b>Shade</b>						
<b>Shade</b>						
1	237675E	SkyWays® Cantilever Single Post Pyramid 16' x 16' - 8' Entry Height w/Rapid Release®			0.0	10,425.00
<b>Site Furnishings</b>						
<b>Signs</b>						
1	182503C	Welcome Sign (LSI Provided) Ages 5-12 years Direct Bury			24.0	0.00
<b>Site Furnishings</b>						
3	141683A	72" TenderTuff Bench w/Back No Armrests DB	121.0	715.00	363.0	2,145.00
2	141685A	Tendertuff Litter Receptacle DB	87.0	705.00	174.0	1,410.00
<b>Other Sports &amp; Fitness</b>						
<b>Sports &amp; Fitness</b>						
3	237934B	Facet® Balance Beam Double	1110.0	2,525.00	3330.0	7,575.00
<b>Freestanding Play Swings</b>						
1	221292A	5" Arch Swing Frame 8' Beam Height Only			204.0	3,325.00
2	174018A	Belt Seat ProGuard Chains for 8' Beam Height	8.0	145.00	16.0	290.00
1	173592A	Oodle Swing DB Only <sup>1</sup>			395.0	6,360.00

### PlayBooster® (2-5 years)

PHASE-1 Direct Bury Mixed Material

UNIT

TOTAL

## Play365 Quote

Date: 08/11/2022  
By: Play365

Rep Organization: PlayPros  
Contact Person: Max Schwalbach

Quote No: 1144223-01-02

Project Title: Jewish Community Center

Location: Louisville, KY

QTY	NO.	DESCRIPTION	WEIGHT (lb)	PRICE (US \$)	WEIGHT (lb)	PRICE (2022)
<b>PlayBooster</b>						
<b>Climbers W/Permalene Handholds</b>						
1	123293B	Cozy Climber Perm Handholds 48"Dk DB			126.0	3,055.00
1	122914A	Loop Arch 48"Dk DB			76.0	1,610.00
1	153076A	Mini Summit Climber 40"Dk DB			88.0	1,425.00
1	123284C	Wiggle Ladder 48"Dk DB			52.0	885.00
<b>Decks</b>						
1	184354B	Curved Transfer Module Left 2-5yrs 40"Dk DB			284.0	3,610.00
1	121948A	Kick Plate 8"Rise			13.0	135.00
1	111229A	Square Deck Extension			105.0	1,140.00
2	111228A	Square Tenderdeck	118.0	1,190.00	236.0	2,380.00
<b>Enclosures</b>						
1	115231A	Tic-Tac-Toe Panel Above Deck			55.0	1,690.00
<b>Posts</b>						
2	111404E	116"Alum Post DB	29.0	355.00	58.0	710.00
2	111404D	124"Alum Post DB	30.0	415.00	60.0	830.00
4	136689A	204"Steel Post For CoolToppers Full Sail DB 48"Dk	117.0	515.00	468.0	2,060.00
<b>Roofs</b>						
1	136488A	CoolToppers Full Sail DB Only <sup>1</sup>			691.0	13,525.00
<b>Slides</b>						
1	123333A	Rollerslide 40"Dk DB			364.0	8,755.00
1	124863C	SlideWinder2® 48"Dk DB 2 Right			178.0	3,025.00
<b>Freestanding Play Motion &amp; More Fun</b>						
1	164075B	Double Bobble Rider DB			131.0	2,400.00
<b>Sensory Play</b>						
1	168666A	Bongo/Xylofun Panel			55.0	3,315.00
1	177715A	Color Splash Panel			38.0	2,670.00
1	168103A	Fun Mirror Panel			46.0	2,685.00
1	168105A	Imagination Table			20.0	830.00
1	168104A	Optigear Panel			41.0	3,505.00
1	251573A	sody® Vibra™ Chimes - Full Set Direct Bury			415.0	9,650.00
5	168100A	Sensory Play Center Wall DB	88.0	1,550.00	440.0	7,750.00
2	168101A	Sensory Play Center Wall End DB	38.0	1,030.00	76.0	2,060.00
6	168661A	Sensory Play Station Plate	0.0	0.00	0.0	0.00
<b>Site Furnishings</b>						
<b>Signs</b>						



## Play365 Quote

Date: 08/11/2022  
By: Play365

Rep Organization: PlayPros  
Contact Person: Max Schwalbach

Quote No: 1144223-01-02

Project Title: Jewish Community Center

Location: Louisville, KY

1	182503A	Welcome Sign (LSI Provided) Ages 2-5 years Direct Bury	24.0	0.00
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### Site Furnishings

2	141683A	72" TenderTuff Bench w/Back No Armrests DB	121.0	715.00	242.0	1,430.00
1	141685A	Tendertuff Litter Receptacle DB			87.0	705.00

### Freestanding Play Swings

1	176038G	Full Bucket Seat ProGuard Chains for Toddler Swing			11.0	400.00
1	177337A	Toddler Swing Add-On Beam			31.0	580.00

### Freestanding Play (13+ years)

PHASE-1 Direct Bury Mixed Material			UNIT		TOTAL	
QTY	NO.	DESCRIPTION	WEIGHT (lb)	PRICE (US \$)	WEIGHT (lb)	PRICE (2022)

### HealthBeat Sports & Fitness

1	192456A	HealthBeat® Chest/Back Press, Direct Bury			258.0	6,075.00
1	192457A	HealthBeat® Elliptical, Direct Bury			366.0	8,960.00
2	207607A	HealthBeat® Blank Sign Set	0.0	0.00	0.0	0.00
1	192453A	HealthBeat® Parallel Bars, Direct Bury			159.0	1,750.00
1	192459A	HealthBeat® Plyometrics, Direct Bury			154.0	2,540.00
1	192460A	HealthBeat® Pull-Up/Dip, Direct Bury			64.0	2,010.00
1	192461A	HealthBeat® Squat Press, Direct Bury			162.0	6,075.00
1	205945A	HealthBeat® Post w/Conn Pts 2-Top/1-Bottom, DB			70.0	990.00
1	205946A	HealthBeat® Post w/Conn Pts 2-Top/2-Bottom, DB			71.0	990.00
2	205941A	HealthBeat® Post w/No Conn, DB	70.0	990.00	140.0	1,980.00

SUMMARY		CONCRETE (cu-ft)	FOOTINGS (count)	LABOR (hours)	WEIGHT (lb)	PRICE (2022)
Freestanding Play (13+ years) PHASE-1		40.3	20	18.5	1,444.0	31,370.00
PlayBooster® (2-5 years) PHASE-1		234.0	49	72.5	4,511.0	82,815.00
PlayBooster® (5-12 years) PHASE-1		276.1	85	162.8	13,315.0	162,235.00

<b>ALL PHASES</b>		Freestanding Play	133.0	54	74.0	5,104.0	85,100.00
		HealthBeat	40.3	20	18.5	1,444.0	31,370.00

## Play365 Quote

Date: 08/11/2022  
By: Play365

Rep Organization: PlayPros  
Contact Person: Max Schwalbach

Quote No: 1144223-01-02

Project Title: Jewish Community Center

Location: Louisville, KY

Other Sports & Fitness	0.0	0	2.3	3,330.0	7,575.00
PlayBooster	356.4	64	148.8	8,478.0	136,260.00
Shade	0.0	1	0.0	0.0	10,425.00
Site Furnishings	20.6	15	10.3	914.0	5,690.00
Total	550.3	154	253.8	19,270.0	276,420.00

- Estimated labor-hours do not include hours for custom product installation and/or site or subsurface preparation – or errors in square footage calculations prepared by third parties.
- <sup>1</sup> The quoted price is protected for thirty (30) days if a Complete Order is placed prior to a price change effective date. A product order is a “Complete Order” if entered in the applicable LSI software portal and includes final product, colors, artwork and specifications identified, which is fully ready for LSI manufacturing within normal lead times.
- <sup>1</sup> Any Quote or products that have a total weight above 5,000 lbs shall require a freight quote. Freight tables cannot be used. Custom freight quotes are valid for thirty (30) days and are subject to changes set by the carrier. Unless stated otherwise or in any separate custom freight quote related to this Quote, all prices are FOB Origin (Delano, Minnesota or Dallas, TX).
- Manufacturing time for this project will be 6 weeks from the time of LSI’s order acceptance.
- **SKYWAYS Product:**
  1. A separate freight quote due to shipping from the Dallas SkyWays facility is required.
  2. This quote doesn’t specify concrete requirements or labor hours for installation of SkyWays products. Contact Landscape Structures or refer to the Installation Instructions for details.
- [View additional quote terms here.](#)

## PlayPros

4815 South 100 West  
Kokomo, IN 46902 US  
(866) 959-7866  
playpros@playpros.com  
www.playpros.com



## Estimate

### ADDRESS

Jewish Community Center Louisville  
Jewish Community Center-Louisville  
3600 Dutchmans Lane  
Louisville, KY 40205

### SHIP TO

Jewish Community Center Louisville  
Jewish Community Center-Louisville  
3600 Dutchmans Lane  
Louisville, KY 40205

### ESTIMATE

t3043

### DATE

08/11/2022

### EXPIRATION

09/11/2022

### DATE

### SALES REP

Andrea Halbig-270-853-1653

ACTIVITY	QTY	RATE	AMOUNT
JEWISH COMMUNITY CENTER Manufacturer Certified Installation. Included is installation for items listed on quote #1144223-01-02 - Scope to include layout on existing flat site, excavation for foundations, concrete for foundations, assembly and final inspection.	1	86,472.30	86,472.30
9844 SF IPEMA Certified Safety Surfacing. 4165 SF @ 2.5" depth meets up to a 6' fall height. 1144 SF @ 3" depth meets up to a 7' fall height. 2035 SF @ 3.5" depth meets up to a 8' fall height. 2500 SF @ 4.5" meets up to a 9' fall height. Price includes 3/8" 50/50 color blend cap in standard colors and patterning. Price includes certified installation. - INCLUDES STAR OF DAVID PATTERN	1	157,719.60	157,719.60
Freight for Surfacing	1	8,250.00	8,250.00
Dumpster	3	600.00	1,800.00
Install of Crushed Stone (DGA) @ 4".	1	7,820.00	7,820.00

\*NO DEMO INCLUDED - SITE NEEDS TO BE LEVEL AND EXCAVATED -- Site work including excavation, concrete curbs, and drainage is by others.

PlayPros Installation. Please be advised PlayPros will locate utilities that are members of Indiana and Kentucky 811. All non-member or private utilities are the responsibility of the owner. PlayPros will provide private locate service for \$1200  
Private locates to be provided by:  
Owner \_\_\_\_\_ PlayPros \_\_\_\_\_

TOTAL

**\$262,061.90**

Responsible Party \_\_\_\_\_

Accepted By

Accepted Date

MAN HOUR PLUS MATERIALS AND EQUIPMENT. All returned parts will be assessed a 22% restocking fee. Damaged parts may be subject to additional charges. All returns must be made within 30 days of purchase.

## Harward, Sonya J

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**From:** Bell, Latonya  
**Sent:** Tuesday, October 4, 2022 1:25 PM  
**To:** Metcalf, Megan; Harward, Sonya; Armstrong, Cassie; Blackwell, Rick; Blazis, Heather  
**Subject:** RE: D08 - 10/5/22 Appropriations Comments - O-277-22

Megan, thank you for the clarification. Also, does D8 still plan to have O-277-22 held at tomorrow's meeting?

Sonya, please add this email to the O-277-22 NDF packet. Thank you.

**From:** Megan Metcalf <Megan.Metcalf@louisvilleky.gov>  
**Sent:** Tuesday, October 4, 2022 1:08 PM  
**To:** LaTonya Bell <LaTonya.Bell2@louisvilleky.gov>; Sonya Harward <Sonya.Harward@louisvilleky.gov>; Armstrong, Cassie <Cassie.Armstrong@louisvilleky.gov>; Richard Blackwell <Rick.Blackwell@louisvilleky.gov>; Heather Blazis <heather.blazis@louisvilleky.gov>  
**Subject:** RE: D08 - 10/5/22 Appropriations Comments - O-277-22

Hi LoTonya,

The JCL is not planning to spend the full \$538,481.90 combining the 2 quotes. Their budget for the project remains \$487,987.00 for the playground equipment, construction, and play surface. The 2 quotes are cost estimates, but there are elements in each quote that JCL is electing to not going to proceed with at this time to stick to the current budget of \$487,987.00

**From:** LaTonya Bell <LaTonya.Bell2@louisvilleky.gov>  
**Sent:** Tuesday, October 4, 2022 12:37 PM  
**To:** Megan Metcalf <Megan.Metcalf@louisvilleky.gov>; Sonya Harward <Sonya.Harward@louisvilleky.gov>; Armstrong, Cassie <Cassie.Armstrong@louisvilleky.gov>; Richard Blackwell <Rick.Blackwell@louisvilleky.gov>; Heather Blazis <heather.blazis@louisvilleky.gov>  
**Subject:** RE: D08 - 10/5/22 Appropriations Comments - O-277-22  
**Importance:** High

Megan, thank you for obtaining the PlayPros \$262,061.90 quote. If there are no changes to the NDF amount requested, then the below action is needed.

Based on the new PlayPros \$262,061.90 quote and the Play365 \$276,420.00 quote that is already included in the NDF packet, the combined quote amount is \$538,481.90.

The following pages within the NDF Application need to be revised to reflect the \$538,481.90 combined quote amount:  
Page 4 – Section 5.B., please change \$487,987.00 to \$538,481.90.  
Page 7 – Column 2, please change \$472,987.00 to \$523,481.90  
Page 7 – Column 3, please change \$487,987.00 to \$538,481.90  
Page 7 - the amounts recorded in the bottom area of the page under 'List funding sources for total program/project costs in Column 2, Non-Metro Funds' are required to total \$523,481.90. (Megan, please let Sonya know what amounts need to be recorded in this section.)

Sonya, please add the new quote to the NDF packet.

Thank you

**From:** Megan Metcalf <[Megan.Metcalf@louisvilleky.gov](mailto:Megan.Metcalf@louisvilleky.gov)>

**Sent:** Tuesday, October 4, 2022 12:05 PM

**To:** Sonya Harward <[Sonya.Harward@louisvilleky.gov](mailto:Sonya.Harward@louisvilleky.gov)>; LaTonya Bell <[LaTonya.Bell2@louisvilleky.gov](mailto:LaTonya.Bell2@louisvilleky.gov)>; Armstrong, Cassie <[Cassie.Armstrong@louisvilleky.gov](mailto:Cassie.Armstrong@louisvilleky.gov)>; Richard Blackwell <[Rick.Blackwell@louisvilleky.gov](mailto:Rick.Blackwell@louisvilleky.gov)>; Heather Blazis <[heather.blazis@louisvilleky.gov](mailto:heather.blazis@louisvilleky.gov)>

**Subject:** RE: D08 - 10/5/22 Appropriations Comments - O-277-22

Yes, they were able to send me an additional quote for the construction and safety surface, which encompasses the entire capital budget they submitted.

**From:** Sonya Harward <[Sonya.Harward@louisvilleky.gov](mailto:Sonya.Harward@louisvilleky.gov)>

**Sent:** Tuesday, October 4, 2022 12:02 PM

**To:** LaTonya Bell <[LaTonya.Bell2@louisvilleky.gov](mailto:LaTonya.Bell2@louisvilleky.gov)>; Megan Metcalf <[Megan.Metcalf@louisvilleky.gov](mailto:Megan.Metcalf@louisvilleky.gov)>; Armstrong, Cassie <[Cassie.Armstrong@louisvilleky.gov](mailto:Cassie.Armstrong@louisvilleky.gov)>; Richard Blackwell <[Rick.Blackwell@louisvilleky.gov](mailto:Rick.Blackwell@louisvilleky.gov)>; Heather Blazis <[heather.blazis@louisvilleky.gov](mailto:heather.blazis@louisvilleky.gov)>

**Subject:** RE: D08 - 10/5/22 Appropriations Comments - O-277-22

It will be held this week anyway, due to the request of the applicant. And hopefully we get the rest by the next meeting...Megan?



*Sonya Harward*

Louisville Metro Council Clerk

601 W. Jefferson Street, Ste. 103

Louisville, KY 40202

(502)574-2704 (direct)

(502)574-3902 (ofc)

**From:** LaTonya Bell <[LaTonya.Bell2@louisvilleky.gov](mailto:LaTonya.Bell2@louisvilleky.gov)>

**Sent:** Tuesday, October 4, 2022 11:57 AM

**To:** Sonya Harward <[Sonya.Harward@louisvilleky.gov](mailto:Sonya.Harward@louisvilleky.gov)>; Megan Metcalf <[Megan.Metcalf@louisvilleky.gov](mailto:Megan.Metcalf@louisvilleky.gov)>; Armstrong, Cassie <[Cassie.Armstrong@louisvilleky.gov](mailto:Cassie.Armstrong@louisvilleky.gov)>; Richard Blackwell <[Rick.Blackwell@louisvilleky.gov](mailto:Rick.Blackwell@louisvilleky.gov)>; Heather Blazis <[heather.blazis@louisvilleky.gov](mailto:heather.blazis@louisvilleky.gov)>

**Subject:** RE: D08 - 10/5/22 Appropriations Comments - O-277-22

**Importance:** High

Good morning,

The Clerk's office has not received the additional cost estimates for the public playground project. Therefore, Item # 5. O-277-22 will need to be held until the estimates are received.

Thank you,

LaTonya

**From:** Sonya Harward <[Sonya.Harward@louisvilleky.gov](mailto:Sonya.Harward@louisvilleky.gov)>

**Sent:** Monday, October 3, 2022 3:46 PM

**To:** LaTonya Bell <[LaTonya.Bell2@louisvilleky.gov](mailto:LaTonya.Bell2@louisvilleky.gov)>; Metcalf, Megan A. <[Megan.Metcalf@louisvilleky.gov](mailto:Megan.Metcalf@louisvilleky.gov)>; Armstrong, Cassie <[Cassie.Armstrong@louisvilleky.gov](mailto:Cassie.Armstrong@louisvilleky.gov)>

**Subject:** RE: D08 - 10/5/22 Appropriations Comments - O-277-22

LaTonya,

The update has been made on page 7 of the application. As for your other emails below, were there other changes that needed to be made to the packet?

Thanks,  
Sonya



*Sonya Harward*

Louisville Metro Council Clerk

601 W. Jefferson Street, Ste. 103

Louisville, KY 40202

(502)574-2704 (direct)

(502)574-3902 (ofc)

**From:** Bell, LaTonya J. <[LaTonya.Bell2@louisvilleky.gov](mailto:LaTonya.Bell2@louisvilleky.gov)>

**Sent:** Tuesday, September 27, 2022 5:57 PM

**To:** Metcalf, Megan A. <[Megan.Metcalf@louisvilleky.gov](mailto:Megan.Metcalf@louisvilleky.gov)>; Armstrong, Cassie <[Cassie.Armstrong@louisvilleky.gov](mailto:Cassie.Armstrong@louisvilleky.gov)>

**Cc:** MetroCouncilClerk <[MetroCouncilClerk@louisvilleky.gov](mailto:MetroCouncilClerk@louisvilleky.gov)>

**Subject:** RE: D08 - 10/5/22 Appropriations Comments - O-277-22

Also, please correct page 7 of the NDF Application.

The amounts recorded in the bottom area of the page under 'List funding sources for total program/project costs in Column 2, Non-Metro Funds' are required to total \$472,987.00. Thank you.

# LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

## SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
<b>A: Personnel Costs Including Benefits</b>			\$ 0.00
<b>B: Rent/Utilities</b>			\$ 0.00
<b>C: Office Supplies</b>			\$ 0.00
<b>D: Telephone</b>			\$ 0.00
<b>E: In-town Travel</b>			\$ 0.00
<b>F: Client Assistance</b> (See Detailed List on Page 8)			\$ 0.00
<b>G: Professional Service Contracts</b>			\$ 0.00
<b>H: Program Materials</b>			\$ 0.00
<b>I: Community Events &amp; Festivals</b> (See Detailed List on Page 8)			\$ 0.00
<b>J: Machinery &amp; Equipment</b>			\$ 0.00
<b>K: Capital Project</b>	\$ 15,000.00	\$ 472,987.00	\$ 487,987.00
<b>L: Other Expenses</b> (See Detailed List on Page 8)			\$ 0.00
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>	\$ 15,000.00	\$ 472,987.00	\$ 487,987.00
% of Program Budget	3.07%	96.93%	100%

List funding sources for total program/project costs in Column 2, Non-Metro Funds:

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	\$ 201,000.00
Fees Collected from Program Participants	
Other (please specify) pending proposals and anticipated community fundraising campaign	\$ 286,987.00
Total Revenue for Columns 2 Expenses **	\$ 487,987.00

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

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

If this NDF for a fundraiser than the amounts in the bottom area could equal to or be greater than \$472,987.00. Thanks.

**From:** Bell, LaTonya J.

**Sent:** Tuesday, September 27, 2022 3:35 PM

**To:** Metcalf, Megan A. <[Megan.Metcalf@louisvilleky.gov](mailto:Megan.Metcalf@louisvilleky.gov)>; Armstrong, Cassie <[Cassie.Armstrong@louisvilleky.gov](mailto:Cassie.Armstrong@louisvilleky.gov)>

**Cc:** MetroCouncilClerk <[MetroCouncilClerk@louisvilleky.gov](mailto:MetroCouncilClerk@louisvilleky.gov)>

**Subject:** RE: D08 - 10/5/22 Appropriations Comments - O-277-22

Yes, the estimated should total \$487,987.00. Thanks.

**From:** Metcalf, Megan A. <[Megan.Metcalf@louisvilleky.gov](mailto:Megan.Metcalf@louisvilleky.gov)>

**Sent:** Friday, September 23, 2022 11:02 AM

**To:** Bell, LaTonya J. <[LaTonya.Bell2@louisvilleky.gov](mailto:LaTonya.Bell2@louisvilleky.gov)>; Armstrong, Cassie <[Cassie.Armstrong@louisvilleky.gov](mailto:Cassie.Armstrong@louisvilleky.gov)>

**Cc:** MetroCouncilClerk <[MetroCouncilClerk@louisvilleky.gov](mailto:MetroCouncilClerk@louisvilleky.gov)>

**Subject:** RE: D08 - 10/5/22 Appropriations Comments - O-277-22

Hi LaTonya,

The Play365 Quote is just for the playground equipment. It doesn't include the poured-in-place safety surface, or the accessible path, which are also part of the design. It also doesn't appear to include the construction/labor costs. Does JCL need to include an estimate for each?

**From:** Bell, LaTonya J. <[LaTonya.Bell2@louisvilleky.gov](mailto:LaTonya.Bell2@louisvilleky.gov)>

**Sent:** Thursday, September 22, 2022 5:58 PM

**To:** Metcalf, Megan A. <[Megan.Metcalf@louisvilleky.gov](mailto:Megan.Metcalf@louisvilleky.gov)>; Armstrong, Cassie <[Cassie.Armstrong@louisvilleky.gov](mailto:Cassie.Armstrong@louisvilleky.gov)>

**Cc:** MetroCouncilClerk <[MetroCouncilClerk@louisvilleky.gov](mailto:MetroCouncilClerk@louisvilleky.gov)>

**Subject:** D08 - 10/5/22 Appropriations Comments - O-277-22

Good evening,

Pages 4 and 7 of the NDF Application reference the total playground cost is \$487,987.00; however, the Play365 Quote appears to reflect \$276,420.00 as the total. Please advise. Thanks

**5. O-277-22** AN ORDINANCE APPROPRIATING \$5,000 FROM NEIGHBORHOOD DEVELOPMENT FUNDS IN THE FOLLOWING MANNER: \$5,000 FROM DISTRICT 8, THROUGH THE OFFICE OF MANAGEMENT AND BUDGET, TO JEWISH COMMUNITY OF LOUISVILLE, INC. FOR CAPITAL EXPENSES TO BUILD A PUBLIC PLAYGROUND AT THE TRAGER FAMILY JEWISH COMMUNITY CENTER.

**Sponsors:** Primary Cassie Chambers Armstrong (D-8)

**Attachments:** [O-277-22 V.1 092222 D-8 NDF for Jewish Comm. Center Playground.pdf](#)

[O-277-22 Supporting Documentation JCL.pdf](#)

**Comments:** Requested \$15,000.00 of \$487,987.00 expenditures associated with the cost to fund a 7,500 sq. ft. centrally-located, inclusive public playground. The cost includes equipment for 2-5 year olds and 5-12 year olds; poured-in-place safety surface system; freight and installation. The playground is a portion of the larger public park vision and the playground installation is scheduled for May 2023 timeline. The total playground value is \$487,987.00. The organization plans to secure \$181,000 from local and national



***foundations, with an additional active 2:1 challenge grant for \$20,000.00. The district(s) support will help the organization to leverage a portion of this additional match.***



**LaTonya J. Bell** Council Financial Analyst  
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# Request for Taxpayer Identification Number and Certification

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

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>Jewish Community of Louisville, Inc.</b>	
	<b>2</b> Business name/disregarded entity name, if different from above	
	<b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) ►	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <i>(Applies to accounts maintained outside the U.S.)</i>
	<b>5</b> Address (number, street, and apt. or suite no.) See instructions. <b>3600 Dutchmans Lane</b> <b>6</b> City, state, and ZIP code <b>Louisville, KY 40205</b> <b>7</b> List account number(s) here (optional)	<b>Requester's name and address (optional)</b>

## Part I Taxpayer Identification Number (TIN)

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

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

<b>Social security number</b>									
			-				-		
<b>or</b>									
<b>Employer identification number</b>									
6	1		-	0	4	4	4	7	6

## Part II Certification

Under penalties of perjury, I certify that:

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

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

<b>Sign Here</b>	<b>Signature of U.S. person ►</b> <i>Linda Amarant</i>	<b>Date ►</b> 09/12/2022
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## General Instructions

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

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

## Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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