

Received 9.4.14

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

Applicant/Program: Family & Children First, Inc. d/b/a Family & Children's Place

Executive Summary of Request:
Request for funds for the CLASP Out of School Program at Meyzeek Middle School. It will help provide staffing of a site supervisor, three part time after school coordinators and usually one practicum student. These staff also serve as case managers for families in the program providing a comprehensive approach to social services.

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.

10 District # Jim King Primary Sponsor Signature 1,000 Amount 8/21/14 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:
_____ Appropriations Committee Chairman _____ Date
Clerk's Office Only:
Request Amount: _____ Committee Amended Appropriation: _____
Original Appropriation: _____ Council Amended Appropriation: _____

OFFICE OF METRO COUNCIL CLERK
REVIEWED
DATE 9.10.14 TIME 12:30pm

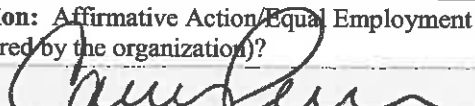
Additional Disclosure and Signatures

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.

<u>4</u> District #	<u>David Denny/KK</u> Council Member Signature	<u>\$1000</u> Amount	<u>8/20/2014</u> Date
<u>13</u> District #	<u>Vikki Aubrey Welch</u> Council Member Signature	<u>\$200 (rev)</u> Amount	<u>8/26/14</u> Date
<u>14</u> District #	<u>Cindi Fowler</u> Council Member Signature	<u>\$ 250-</u> Amount	<u>8/20/2014</u> Date
<u>16</u> District #	<u>Kelley</u> Council Member Signature	<u>250 -</u> Amount	<u>8/22/14</u> Date
<u>5</u> District #	<u>Cheri B. Hamilton</u> Council Member Signature	<u>\$ 250.00</u> Amount	<u>8-21-14</u> Date
<u>3</u> District #	<u>Mary Stroh</u> Council Member Signature	<u>250.00</u> Amount	<u>8/21/14</u> Date
<u>2</u> District #	<u>Bachar Shankli</u> Council Member Signature	<u>250.00</u> Amount	<u>8/28/14</u> Date

NDF NON-PROFIT APPLICATION CHECKLIST

Legal Name of Applicant Organization: Family & Children First, Inc. d/b/a Family & Children's Place	
Program Name: CLASP out of school Program	Request Amount \$6,400.00
Request form: Is the NDF request form signed by all Council Member(s) appropriating funding?	Yes/No/NA
Request form: Is the funding proposed less than or equal to the request amount?	Yes
Request form: Have all known Council or Staff relationships to the Agency been adequately disclosed on the cover sheet?	Yes
Application Page 1: Has prior Metro funds committed/granted been disclosed?	Yes
Application Page 1: Is the application properly signed and dated by authorized signatory?	Yes
Application Page 3: Reimbursement funding – One or two boxes checked if any expenses are incurred before the grant award period. Is all required documentation included?	n/a
Application Pages 3 – 5: Is the proposed public purpose of the program well-documented?	Yes
Application 4: Is there adequate documentation of how the proceeds of the fundraiser will be spent?	n/a
Application Budget Page 6: Does the application budget reflect only the revenue and expenses of the project/program (page 6) if the request is not an operating budget request? Is all detail schedules included for "Metro, Non Metro and Total" expense funds for client assistance, community events & festivals and other expenses? And does the Non-Metro Revenue equal the Non-Metro expenses?	Yes
Faith Based Organizations: Is the signed Faith Based Form signed and included?	n/a
Jefferson County Only: Will all funding be spent in Louisville/Jefferson County?	Yes
Capital Project(s) request: Is the cost estimate(s) from proposed vendor(s) included?	n/a
Good Standing: Is the entity in good standing with: <ul style="list-style-type: none"> • Kentucky Secretary of State – include Secretary of State website information on organization • Louisville Metro Government – check OMB monthly report filed in Council Financial Reports • Internal Revenue Service – most recent Form 990 included 	Yes
Separate Taxing Districts: If Metro funding is for a separate taxing district, is the funding appropriated for a program outside the legal responsibility of that taxing district?	n/a
Small Cities: Is the resolution included agreeing to partner with Louisville Metro on the capital project? (IRS Determination letter not required, Form 990 not required, but KY SOS acknowledgement is)	n/a
Operating Requests: Is recommended operating funding less than or equal to 33% of total operating budget?	Yes
IRS Exempt Proof: Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	Yes
Operating Budget: Is the organization's current fiscal year operating budget included?	Yes
Ordinance Required: Is the amount committed by Council members greater than \$5,000 to any one project/program within an organization in this fiscal year.	Yes
Board Members: Is the entity's board member list (with term length/term limits) included?	Yes
Staff: Is a list of the highest paid staff included with their expected annual personnel costs?	Yes
Annual Audit: Is the most recent annual audit (if required by organization) included?	Yes
Rent Requests: Is a copy of signed lease included?	n/a
Articles of Incorporation: Are the Articles of Incorporation of the organization included?	Yes
IRS Form W-9: Is the IRS Form W-9 included?	Yes
Evaluation Forms: Are the evaluation forms (if program participants are given evaluation forms) included?	Yes
Affirmative Action: Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required by the organization)?	n/a
Prepared by: 	Date: 8/21/14



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 - APPLICANT INFORMATION			
Legal Name of Applicant Organization: Family & Children First, Inc. DBA Family & Children's Place <i>(as listed on: http://www.sos.ky.gov/business/records)</i>			
Main Office Street & Mailing Address: 525 Zane Street, Louisville, KY 40203			
Website: www.familyandchildrensplace.org			
Applicant Contact:	Elizabeth Ferguson	Title:	VP Government Relations & Planning
Phone:	502-893-3900, ext. 270	Email:	lferguson@famchildplace.org
Financial Contact:	Jack McQuade	Title:	VP Finance
Phone:	502-893-3900, ext. 256	Email:	jmcquade@famchildplace.org
Organization's Representative who attended NDF Training: Linda Portaro			
SECTION 2 - GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s): Meyzeek Middle School, 828 S. Jackson Street, Louisville, KY 40203			
Council District(s): 4		Zip Code(s): 40203	
SECTION 3 - PROGRAM/PROJECT INFORMATION			
PROGRAM/PROJECT NAME: CLASP Out-of-School Time Program			
Total Request (\$): \$6,400		Total Metro Award (this program) in previous year: (\$) 29,800	
Purpose of Request (check all that apply):			
<input checked="" 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)			
The Following are Required Attachments:			
<input type="checkbox"/> IRS Exempt Status Determination Letter <input type="checkbox"/> Current Year Projected Budget <input type="checkbox"/> List of Board of Directors (include term & term limits) <input type="checkbox"/> Current financial statement <input type="checkbox"/> Most recent IRS Form 990 or 1120-H <input type="checkbox"/> Articles of Incorporation <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if required <input type="checkbox"/> Staff including the 3 highest paid staff	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:	Schedule Attached	Amount: (\$)	
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Describe Agency's Vision, Mission and Services:

Family & Children First, Inc. DBA Family & Children's Place (FCP) is a non-profit family service organization founded in 1883 to serve the needs of children and families in the Metro Louisville area (seven Kentucky counties and five Indiana counties). The mission is "to strengthen our community through research based services that heal the trauma of abuse, violence and neglect and promote safe, healthy and stable families." The agency strives to work closely with other community providers in partnerships, alliances and other strategic initiatives to provide a continuum of services for children and families.

FCP is a major provider of prevention and trauma services for disadvantaged families in our community. We continue to be challenged by changing demographics and the ongoing critical issues of child abuse, neglect and family violence, poverty and homelessness, and school issues. We continue to seek remedies through evidence-based services, engaging the community, issue advocacy, and alliances and partnerships. Programs include the following: Child & Family Services/Family Counseling and Child Welfare, Homeless Prevention Service; Family & School Service; HANDS/Healthy Families; child sexual abuse assessment, forensic services, and interventions through Child Advocacy Centers (CAC); and PAL, a SAMHSA drug free community initiative.

FCP participates in a study group on trauma-informed organizations and practices sponsored by the National Council on Behavioral Healthcare. It is a component of our organizational strategy to achieve comprehensive trauma-informed organizational functioning.

Over 4,000 individuals are served annually by FCP. Most have incomes of less than \$15,000 per year. Many have experienced child abuse and family violence. All look for a secure environment in which to raise safe and healthy children.

FCP has credentialed mental health professionals delivering child welfare and mental health services. Licensed professionals provide supervision for all new professionals who at a minimum have masters' degrees in social work, psychology, counseling, or other mental health disciplines. FCP is accredited by the Council on Accreditation through 2015. A Continuous Quality Improvement (CQI) structure throughout the agency provides the quality and continuous improvement underpinnings for all service delivery and operations.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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.):

FCP has a department devoted to Out of School Time programming called Family and School Services (FSS) which delivers The Collaborative Learning After School Program CLASP which is a daily, year round program designed to reduce misbehavior, substance abuse and academic failure through interactive and creative opportunities to learn. Using two evidence-based programs, Positive Action and Families and Schools Together, allows for a solid structure on which to build comprehensive programming to prevent middle school youth from experimenting with drugs and alcohol, engaging in bullying, skipping school and other delinquent behaviors. Implementing strategies, such as investing students in their own wellbeing, engaging parents, and building protective factors into their daily experiences, youth have a better chance of becoming successful adults.

CLASP offers direct educational support in the form of homework assistance, tutoring, advocacy and academic lessons. In addition, CLASP provides activities-based, social skills instruction designed to increase developmental assets and life skills. This helps reduce risk-taking and aggressive behaviors and decreases the amount of instruction time missed due to disciplinary issues.

The target population typically lives in Smoketown and nearby neighborhoods. These are students who do not have many, if any, positive influences in their lives. Additionally, they are at the magnet school, Meyzeek, which often focuses on their magnet students and tolerates the students who are enrolled from the neighborhood. These students are often dismissed and underestimated but those days will soon be behind us. Positive Action is a good strategy to envision success and understand they are just as capable as their "magnet" peers if given the attention, opportunity and tools.

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

Funding will be spent on staffing for CLASP as we've found that is the key to a successful program. Staffing for this project consists of a Site Supervisor, three part time After School Coordinators and usually one practicum student. Because the needs of the participants are becoming more severe each year and the retention rate of students is increasing, the capacity of CLASP for the year is 50 students (averaging 30 students a day) and that would be higher except retention is quite good. Until we can increase the staffing at the program, we cannot increase capacity.

In addition to economic disadvantages, students and their family members may possess mental health challenges. Staff experiences the ramifications of unmet mental health needs on a fairly regular basis—with students, as well as their family members. Students have displayed tendencies towards self-harm and expressed suicidal ideation; furthermore, students have relayed information concerning parental neglect, physical abuse, and substance abuse to CLASP staff. The needs of a typical CLASP participant have become far more severe in the last four years. The challenges faced by this population extend beyond poverty, bullying and broken homes. Those issues are so prevalent, they are practically the norm. Students live in environments that force them to navigate such obstacles as physical, sexual and emotional abuse, drug dealing, parental gender changing and violence—all before breakfast, which they often don't receive.

What makes this program different and more effective than other programs is the comprehensive nature of the approach. The staff who deliver CLASP also serve as case managers for the entire family. These After School Coordinators work with families in outreach after program hours, assessing their needs and connecting them with services. The premise of CLASP is to focus on the youth by providing services for their entire family. Staff communicate with teachers and families, in addition to providing the after school services in conjunction with collaborating partners. FCP has assigned a high priority on engaging parents during after school programs and families have benefited from this unique service by advancing their education, finding gainful employment (including positions with FCP), volunteering, seeking counseling and utilizing other internal and external resources.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

N/A

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:

Effective October 24, 2013, reimbursements should not be made 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.

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.



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:

Overall school success is the overarching goal of CLASP. To obtain this, CLASP focuses on academic achievement, improved social and emotional growth and increased knowledge of the detrimental effects missing protective factors. During the school year, CLASP begins directly after school (2:20) and ends at 5:30pm every day and includes activities such as homework help, academic tutoring/enrichment, mentoring, and character education. Several evidence-based curricula and collaborations enhance CLASP to help it meet its goals of improving academic and social achievement and improve parent engagement. Staff incorporates case management by assessing their needs and connecting them with internal and external services. The CLASP staff are advocates, teachers, mentors and role models all in one working with students and families to ensure their needs are met. Genuine relationships are built through communication and trust. Students also learn the importance of giving back to the community and how empowering that can be.

We continually strive to improve services by tracking goals and objectives to maintain program accountability and integrity. The CLASP program is designed to negate the myriad of issues youth face by using best practices to offer highly structured and intentional activities that will successfully prepare youth for the next phase of their lives. CLASP is dedicated to embracing a diverse group of program participants, investing in their futures in cost-effective and creative ways, and by measuring participant's success through a rigorous quality improvement plan.

FSS programs are evaluated in a variety of ways and are summarized in a cumulative quarterly metric system. Metrics provides demographic information, input, output and outcome data for the year. Daily Service Activity reports, sign in sheets and various parent and student surveys provide data to measure the quality of services. Outcome data is collected primarily by the Site Supervisor and provided to the Program Manager in monthly site reports. Report cards, participant surveys, CASCADE and progress notes help determine student success.

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.

The CLASP program has had an ongoing relationship with Meyzeek Middle School for 17 years. CLASP operates in direct cooperation with the Community School and FRYSC, benefiting up to 60 children and families (averaging 170 people). School personnel serve as the primary referral source, identifying students due to emerging issues with truancy, a recent drop in grades, aggression, substance abuse, and/or other school-related behavior issues. Program space at the school is donated by JCPS. CLASP collaborates with the JCPS staff (community school, family resource center and school administration) to identify appropriate student referrals.

CLASP also works with other organizations and programs to enhance the overall experience for each child and family. So far this year, the CLASP kids have worked with the Blue Apple Players, SPAVA, Fit For Me, AAK Sorority and the Urban League. Additionally, the youth have participated in events such as Light Up Smoketown, Lights on After School and Rachel's Challenge.

Volunteers provide ongoing support to CLASP on a daily basis and enhance the program tenfold. FCP's collaboration with the University of Louisville's Psychology Department has benefited all parties greatly by bringing college students together with middle school students. One psychology class requires service learning projects and one is an internship program. We discuss with the students how this opportunity is an ideal way to gain experience and give back to the community (and serves as a great example to middle schoolers).



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

PROGRAM/PROJECT EXPENSE	Column 1 Metro Funds	Column 2 Non-Metro Funds	Column 3 Total Fund
A: Personnel Costs Including Benefits	6,400	234,669	241,069
B: Rent/Utilities		2,853	2,853
C: Office Supplies		1,000	1,000
D: Telephone		3,902	3,902
E: In-town Travel		1,500	1,500
F: Client Assistance (Attach Detailed List)			
G: Professional Service Contracts			
H: Program Materials		14,000	14,000
I: Community Events & Festivals (Attach Detail List)			
J: Small Equipment			
K: Capital Equipment			
L: Other Expenses (Attach Detail List)		31,837	31,837
*TOTAL PROGRAM/PROJECT FUNDS	6,400	289,761	296,161
% of Program Budget	2.2 %	97.8 %	100%

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

Other State, Federal or Local Government	44,700
United Way	45,963
Private Contributions (do not include individual donor names)	189,500
Fees Collected from Program Participants	
Other (please specify)	29,598 (in kind)
Total Revenue for Columns 2 Expenses **	289,761

*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 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 Calculation
Student Interns	\$10,698	Practicum students - 20 hrs. / wk. x \$17.83 hrly
Meyzeek Facility	\$18,900	525 hrs x \$36/hr value of facility and cleaning staff
Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)	\$29,598	

* 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: July 1

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

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 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.
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 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.

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.

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

Signature of Legal Signatory:	<i>Pam Darnall</i>	Date:	8-21-14
Legal Signatory: (please print):	Pam Darnall	Title:	President/CEO
Phone:	502-893-3900	Extension:	271
Email:	pdarnall@famchildplace.org		

**Louisville Metro Council Neighborhood Development Fund Application
Family & Children's Place
Attachment - Louisville Metro Funds Received**

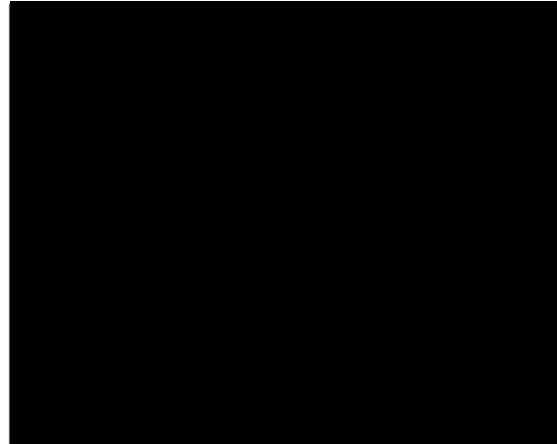
Source		<u>Amount</u>
Family Services Grant Fund	Child Advocacy Center	\$31,000
Family Services Grant Fund	Family & School Service	\$22,800
Community Development Block Grant	Shelter Plus Care Case Management	\$322,000
Emergency Solutions Grant	Rapid Re-Housing	\$54,749
Emergency Solutions Grant	Prevention	\$26,900

Internal Revenue Service

Date: July 19, 2004

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Family & Children First, Inc.
2303 River Road
Louisville, KY 40206-5002



Dear Sir or Madam:

This is in response to the amendment to your Articles of Incorporation filed with the state on May 18, 2004. We have updated our records to reflect the name change from Family And Children's Counseling Centers, Inc.

In March 1965 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

Janna K. Skufca, Director, TE/GE
Customer Account Services

FILED IN OFFICE

DEC 08 2008

Kentucky Secretary of State
TREY GRAYSON

0037665.04

amray
ADD

Bobbie Holsclaw, Clerk
D.C.

By Division of Corporations
BUSINESS FILINGS

P.O. Box 718
Frankfort, KY 40602
(502) 564-2848
<http://www.sos.ky.gov/>

Trey Grayson
Secretary of State
Received and Filed
12/03/2008 1:51:51 PM
Fee Receipt: \$20.00

Certificate of Assumed Name

1. This certifies that the assumed name of:

FAMILY & CHILDREN'S PLACE, INC.

2. has been adopted by:

FAMILY & CHILDREN FIRST, INC.

3. which is the "real name" of (you must check one):

- | | |
|---|--|
| <input type="checkbox"/> a Domestic General Partnership | <input type="checkbox"/> a Foreign General Partnership |
| <input type="checkbox"/> a Domestic Limited Liability Partnership | <input type="checkbox"/> a Foreign Limited Liability Partnership |
| <input type="checkbox"/> a Domestic Limited Partnership | <input type="checkbox"/> a Foreign Limited Partnership |
| <input type="checkbox"/> a Domestic Business Trust | <input type="checkbox"/> a Foreign Business Trust |
| <input checked="" type="checkbox"/> a Domestic Corporation | <input type="checkbox"/> a Foreign Corporation |
| <input type="checkbox"/> a Domestic Limited Liability Company | <input type="checkbox"/> a Foreign Limited Liability Company |

4. organized and existing in the state or country of KENTUCKY, and whose

5. address is: 2303 RIVER ROAD, 2ND FLOOR

LOUISVILLE, KENTUCKY 40206

The certificate of assumed name is executed by:


(Signature)

Daniel Fox
(Type or Print Name)

25 November, 2008
(Day/Month/Year)

(Signature)

(Type or Print Name)

(Day/Month/Year)

ASN (11/07)

Certificate of Assumed Name Filing Instructions

**Family & Children's Place
FY 2015 Board of Directors Mailing Address List**

	<u>CHAIRWOMAN</u> J. Rosalie Guthrie, Esq.	<u>VICE CHAIRMAN</u> Steve Guitermuth	<u>SECRETARY / TREASURER</u> Michael Masick
ELECTED OFFICERS ↑	[REDACTED]	[REDACTED]	[REDACTED]
Shellie Benovitz	Bonita Black	Stephen (Steve) C. Day	Anthony (Tony) Dissler
Mary Eaves Partner	Robert (Rob) L. Edwards Director of Strategic Initiatives 8, Consultants, & Architects	James (Jamey) K. Elliott	Chris Fears
Jason C Gronck, AIA GBBN Architects	John Hamilton Partner	Greg L. Hoover Chief Executive Officer	Tim Huval

<p>Jill Jones Executive Vice President,</p>	<p>Mary Kokiadas</p>	<p>Harriet L. Lair Vice President-Public Funds Fifth Third Bank</p>	<p>William (Bill) Meyer, III Strothman & Company PSC 1600 Waterfront Plaza</p>
<p>Patrick R. Northam</p>	<p>Jamie G. Paradis</p>	<p>James Poullard</p>	<p>Hunter Rankin</p>
<p>Charles Robello Wells Fargo</p>	<p>Sherry Steinbock</p>	<p>John Sweeney Managing Director</p>	<p>Gary Thompson</p>
<p>Will Thompson</p>	<p>Martin Walters</p>		
<p>29 total members</p>			

FAMILY & CHILDREN'S PLACE
FY 2015 Board of Directors Terms of Service

	Board Member / Date of Birth	1 st Term Elected	Term Ends	2 nd Term Elected	Term Ends	3 rd Term Elected	Term Ends
	Benovitz, Shellie	2014	2017				
	Black, Bonita	2012	2015				
	Day, Stephen C.	2008	2011	2011	2014	2014	2017
	Disser, Tony	2006	2009	2009	2012	2012	2015
	Eaves, Mary	2014	2017				
	Edwards, Robert L	2006	2009	2009	2012	2012	2015
	Elliott, Jamey	2007	2010	2010	2013	2013	2016
	Fears, Chris	2014	2017				
	Groneck, Jason	2013	2016				
**	Gutermuth, Steve	2011	2014	2014	2017		
*	Guthrie, Rosalie	2008	2011	2011	2014	2014	2017
	Hamilton, John	2008	2011	2011	2014	2014	2017
	Hoover, Greg	2013	2016				
	Huval, Timothy	2013	2016				
	Jones, Jill	2012	2015				
	Kokladas, Mary	2011	2014	2014	2017		
	Lair, Harriet L.	2008	2011	2011	2014	2014	2017
***	Masick, Michael	2014	2017				
	Meyer, Bill	2007	2010	2010	2013	2013	2016
	Northam, Patrick	2011	2014	2014	2017		
	Paradis, Jamie	2012	2015				
	Poullard, James	2014	2017				
	Rankin, Hunter	2010	2013	2013	2016		
	Robello, Charles	2007	2010	2010	2013	2013	2016
	Steinbock, Sherry	2010	2013	2013	2016		
	Sweeney, John	2009	2012	2012	2015		
	Thompson, Gary	2014	2017				
	Thompson, William	2014	2017				
	Walters, Martin	2012	2015				

*Chairman
**Vice Chair
***Secretary/Treasurer

**Family & Children's Place
Budget - FY15
Total Agency**

REVENUES

Metro United Way	\$1,319,300
Program Service Fees	\$109,100
Government Grants and Contracts	
Cost Reimbursement Contracts	\$1,528,100
Fee for Service Contracts	<u>\$1,326,100</u>
	\$2,854,200
Private Contributions	
Individuals	\$225,000
Foundations	\$315,000
Corporations	\$160,000
Special Events	\$75,000
Other Sources	<u>\$145,000</u>
Total - Private - Operating	\$920,000
Other Sources	\$604,900
TOTAL REVENUES	\$5,807,500

EXPENSES

Wages	\$3,503,100
Fringe Benefits and Taxes	\$674,700
Occupancy	\$234,600
Professional Fees	\$231,500
Telecommunications	\$65,600
Conference and Staff Development	\$36,100
Local Travel	\$92,000
Debt Service	\$286,300
Pension Plan Payments	\$263,500
All other cash expenses	<u>\$418,600</u>
Total Operating Expenses	\$5,806,000
Net Operating Cash Flow	\$1,500

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2012 calendar year, or tax year beginning **JUL 1, 2012** and ending **JUN 30, 2013**

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization
FAMILY & CHILDREN FIRST, INC.
 Doing Business As **FAMILY & CHILDREN'S PLACE, INC**
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
P.O. BOX 3784
 City, town, or post office, state, and ZIP code
LOUISVILLE, KY 40201-3784
F Name and address of principal officer: **DAN FOX**
SAME AS C ABOVE

D Employer identification number
 [REDACTED]

E Telephone
(502) 893-3900

G Gross receipts \$ **6,630,790.**

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list. (see instructions)

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

J Website: **WWW.FAMILYANDCHILDRENSPLACE.ORG**

K Form of organization: Corporation Trust Association Other **L** Year of formation: **1883** **M** State of legal domicile: **KY**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO STRENGTHEN OUR COMMUNITY BY PROMOTING SAFE, HEALTHY AND STABLE FAMILIES.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	32
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	32
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	143
	6 Total number of volunteers (estimate if necessary)	6	300
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	24,069.
b Net unrelated business taxable income from Form 990-T, line 34	7b	22,138.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	5,818,978.	3,543,392.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,602,537.	1,474,849.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	8,542.	693,877.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	42,058.	47,350.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	7,472,115.	5,759,468.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	4,600,658.	4,287,667.
	b Total fundraising expenses (Part IX, column (D), line 25)	12,000.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	416,987.	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,433,292.	1,303,529.
19 Revenue less expenses. Subtract line 18 from line 12	6,045,950.	5,591,196.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	1,426,165.	168,272.
	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances. Subtract line 21 from line 20	11,290,037.	15,860,909.
		3,520,366.	7,042,355.
		7,769,671.	8,818,554.

Part II Signature Block

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

Sign Here
 Signature of officer: **DAN FOX, CEO** (with signature)
 Date: **11-15-13**

Paid Preparer Use Only
 Print/Type preparer's name: **CHRISTINE N KOENIG**
 Preparer's signature: *Christine N Koenig*
 Date: **11.14.13**
 Check self-employed PTIN: **P01022180**
 Firm's name: **DEMING MALONE LIVESAY & OSTROFF PSC**
 Firm's EIN: **61-1064249**
 Firm's address: **9300 SHELBYVILLE ROAD SUITE 1100 LOUISVILLE, KY 40222-5187**
 Phone no.: **(502) 426-9660**

Part III Statement of Program Service Accomplishments



Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission: TO STRENGTHEN OUR COMMUNITY THROUGH HEALING THE TRAUMA OF ABUSE, VIOLENCE AND NEGLECT AND PROMOTING SAFE, HEALTHY AND STABLE FAMILIES THROUGH RESEARCH BASED SERVICES.

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

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

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 \$ 1,837,880. Including grants of \$) (Revenue \$ 274,219.) CHILD AND FAMILY SERVICES - THIS PROGRAM PROVIDES FAMILY COUNSELING AND CHILD WELFARE SERVICES. THE GOALS OF THESE SERVICES ARE TO PROVIDE OPPORTUNITIES FOR FAMILIES TO RESOLVE PROBLEMS THAT AFFECT PERSONAL AND FAMILY LIFE, AND TO HELP KEEP CHILDREN FREE FROM PHYSICAL, SEXUAL AND EMOTIONAL ABUSE.

4b (Code:) (Expenses \$ 877,443. Including grants of \$) (Revenue \$ 715,705.) HANDS - THIS PROGRAM IS A VOLUNTARY PROGRAM FOR FIRST TIME EXPECTANT PARENTS THAT HELPS FOSTER HEALTHY PREGNANCIES AND BIRTHS, AND PROVIDES FOR STABLE CHILD GROWTH AND DEVELOPMENT, SAFE HOMES AND SELF-SUFFICIENT FAMILIES.

4c (Code:) (Expenses \$ 681,117. Including grants of \$) (Revenue \$ 49,315.) FAMILY STABILIZATION - OFFERS CRISIS INTERVENTION AND LONG-TERM HELP FOR FAMILIES AT RISK OF HOMELESSNESS.

4d Other program services (Describe in Schedule O.) (Expenses \$ 1,251,733. Including grants of \$) (Revenue \$ 481,599.)

4e Total program service expenses 4,648,173.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
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		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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 in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI X

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year <u>32</u> 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 in Schedule O.		
b Enter the number of voting members included in line 1a, above, who are independent <u>32</u>		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? <u>2</u>		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? <u>3</u>		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? <u>4</u>		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? <u>5</u>		X
6 Did the organization have members or stockholders? <u>6</u>		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? <u>7a</u>		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? <u>7b</u>		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? <u>8a</u>	X	
b Each committee with authority to act on behalf of the governing body? <u>8b</u>	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O <u>9</u>		X

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

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

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 (or 1024 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 in Schedule O)
- 19 Describe in 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, physical address, and telephone number of the person who possesses the books and records of the organization: **▶**
JACK MCQUADE, FAMILY & CHILDREN FIRST, INC. - 502-893-3900
525 ZANE STREET, LOUISVILLE, KY 40203

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

Check if Schedule O contains a response to any question 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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) WILLIAM EHRIG DIRECTOR	1.00	X					0.	0.	0.	
(2) JOHN SWEENEY DIRECTOR	1.00	X					0.	0.	0.	
(3) ELLEN PRIZANT DIRECTOR	1.00	X					0.	0.	0.	
(4) ANTHONY DISSER DIRECTOR	1.00	X					0.	0.	0.	
(5) SUSAN DRAKE DIRECTOR	1.00	X					0.	0.	0.	
(6) CHARLES ROBELLO SECRETARY/TREASURER	1.00	X	X				0.	0.	0.	
(7) WILLIAM MEYER, III CHAIRPERSON	1.00	X	X				0.	0.	0.	
(8) MARY EAVES DIRECTOR	1.00	X					0.	0.	0.	
(9) ROBERT EDWARDS DIRECTOR	1.00	X					0.	0.	0.	
(10) SHELLIE BENOVIKZ DIRECTOR	1.00	X					0.	0.	0.	
(11) STEPHEN C. DAY DIRECTOR	1.00	X					0.	0.	0.	
(12) JAMES K. ELLIOTT DIRECTOR	1.00	X					0.	0.	0.	
(13) J. ROSALIE GUTHRIE VICE CHAIRPERSON	1.00	X	X				0.	0.	0.	
(14) JOHN HAMILTON DIRECTOR	1.00	X					0.	0.	0.	
(15) GARY D. THOMPSON DIRECTOR	1.00	X					0.	0.	0.	
(16) GABRIELA KEEMER DIRECTOR	1.00	X					0.	0.	0.	
(17) HARRIET L. LAIR DIRECTOR	1.00	X					0.	0.	0.	

FAMILY & CHILDREN FIRST, INC.

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

(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) MARY BETH DOHENY DIRECTOR	1.00	X						0.	0.	0.
(19) MARY JO GLEASON DIRECTOR	1.00	X						0.	0.	0.
(20) JENNIFER A. MOORE DIRECTOR	1.00	X						0.	0.	0.
(21) HUNTER RANKIN DIRECTOR	1.00	X						0.	0.	0.
(22) SHERRY STEINBOCK DIRECTOR	1.00	X						0.	0.	0.
(23) ANNE-MARIE BROWN DIRECTOR	1.00	X						0.	0.	0.
(24) ALEX GERASSIMIDES DIRECTOR	1.00	X						0.	0.	0.
(25) STEVE GUTERMUTH DIRECTOR	1.00	X						0.	0.	0.
(26) MARY KOKLADAS DIRECTOR	1.00	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								310,598.	0.	75,381.
d Total (add lines 1b and 1c)								310,598.	0.	75,381.

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

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

Section B. Independent Contractors

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

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

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

SEE PART VII, SECTION A CONTINUATION SHEETS

FAMILY & CHILDREN FIRST, INC.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(27) PATRICK R. NORTHAM DIRECTOR	1.00	X						0.	0.	0.
(28) BONITA BLACK DIRECTOR	1.00	X						0.	0.	0.
(29) JILL JONES DIRECTOR	1.00	X						0.	0.	0.
(30) JAMIE G. PARADIS DIRECTOR	1.00	X						0.	0.	0.
(31) MARTIN WALTERS DIRECTOR	1.00	X						0.	0.	0.
(32) SCOTT WATKINS DIRECTOR	1.00	X						0.	0.	0.
(33) JACK MCQUADE VICE PRESIDENT OF FINANCE	37.50			X				87,871.	0.	4,659.
(34) PAM DARNALL PRESIDENT	37.50			X				88,536.	0.	5,923.
(35) DAN FOX CEO	37.50			X				134,191.	0.	64,799.
Total to Part VII, Section A, line 1c								310,598.		75,381.

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a 1,285,070.				
	b Membership dues	1b				
	c Fundraising events	1c 56,917.				
	d Related organizations	1d				
	e Government grants (contributions)	1e 1,301,316.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 900,089.				
	g Noncash contributions included in lines 1a-1f	10,500.				
	h Total. Add lines 1a-1f	3,543,392.				
Program Service Revenue	2 a PROGRAM SERVICE FEES	Business Code 900099	1,474,849.	1,474,849.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f	1,474,849.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		42,382.		42,382.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real	43,030.	37,026.		
		(ii) Personal	2,697.	7,301.		
		b Less: rental expenses	40,333.	29,725.		
		c Rental income or (loss)				
	d Net rental income or (loss)		70,058.	45,989.	24,069.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	660,201.	813,000.		
		(ii) Other	644,753.	176,953.		
		b Less: cost or other basis and sales expenses	15,448.	636,047.		
		c Gain or (loss)				
	d Net gain or (loss)		651,495.		651,495.	
	8 a Gross income from fundraising events (not including \$ 56,917. of contributions reported on line 1c). See Part IV, line 18	a	16,910.			
		b Less: direct expenses	39,618.			
		c Net income or (loss) from fundraising events		-22,708.		-22,708.
	9 a Gross income from gaming activities. See Part IV, line 19	a				
b Less: direct expenses						
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a	a					
	b					
	c					
	d All other revenue					
e Total. Add lines 11a-11d						
12 Total revenue. See instructions.		5,759,468.	1,520,838.	24,069.	671,169.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete columns (A) and (B).

Check if Schedule O contains a response to any question 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	Managemen	Managemen
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	354,267.	85,641.	198,516.	70,110.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,142,892.	2,845,370.	97,777.	199,745.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	202,294.	182,594.	12,763.	6,937.
9 Other employee benefits	336,180.	301,021.	13,231.	21,928.
10 Payroll taxes	252,034.	213,686.	20,217.	18,131.
11 Fees for services (non-employees):				
a Management				
b Legal	6,452.	2,400.	4,052.	
c Accounting	27,300.		27,300.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	206,677.	181,723.	21,872.	3,082.
12 Advertising and promotion	12,446.	8,214.	4,232.	
13 Office expenses	147,473.	107,474.	27,392.	12,607.
14 Information technology				
15 Royalties				
16 Occupancy	383,466.	310,198.	47,203.	26,065.
17 Travel	101,036.	93,353.	4,951.	2,732.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	32,331.	22,848.	5,243.	4,240.
20 Interest	11,527.	4,103.	7,424.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	133,300.	117,657.	11,337.	4,306.
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OTHER EXPENSES	190,677.	164,565.	10,499.	15,613.
b DEVELOPMENT	31,086.			31,086.
c MEMBERSHIPS AND DUES	19,758.	7,326.	12,027.	405.
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	5,591,196.	4,648,173.	526,036.	416,987.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	2,617.	1	975.
	2	Savings and temporary cash investments	1,430,440.	2	210,839.
	3	Pledges and grants receivable, net	4,443,170.	3	3,863,377.
	4	Accounts receivable, net	495,403.	4	532,908.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(3) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	79,428.	9	47,612.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 10,215,720.		
	b	Less: accumulated depreciation	10b 1,139,850.		
	11	Investments - publicly traded securities	3,418,542.	10c 2,004,001.	
	12	Investments - other securities. See Part IV, line 11	1,365,617.	11	2,004,001.
	13	Investments - program-related. See Part IV, line 11		12	
	14	Intangible assets		13	
	15	Other assets. See Part IV, line 11	54,820.	14	125,327.
16	Total assets. Add lines 1 through 15 (must equal line 34)	11,290,037.	15	15,860,909.	
Liabilities	17	Accounts payable and accrued expenses	209,348.	17	843,324.
	18	Grants payable		18	
	19	Deferred revenue	45,061.	19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	219,007.	23	3,859,926.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	3,046,950.	25	2,339,105.
	26	Total liabilities. Add lines 17 through 25	3,520,366.	26	7,042,355.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	450,528.	27	6,009,593.
	28	Temporarily restricted net assets	6,152,075.	28	1,623,116.
	29	Permanently restricted net assets	1,167,068.	29	1,185,845.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	7,769,671.	33	8,818,554.	
34	Total liabilities and net assets/fund balances	11,290,037.	34	15,860,909.	



Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,759,468.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,591,196.
3	Revenue less expenses. Subtract line 2 from line 1	3	168,272.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	7,769,671.
5	Net unrealized gains (losses) on investments	5	91,435.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	789,176.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	8,818,554.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

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

Form 990 (2012)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(C) [REDACTED]

(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5044523.	5432135.	3239536.	3833062.	3543392.	21092648.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	5044523.	5432135.	3239536.	3833062.	3543392.	21092648.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						512,116.
6 Public support. Subtract line 5 from line 4						20580532.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	5044523.	5432135.	3239536.	3833062.	3543392.	21092648.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	75,453.	79,019.	68,171.	79,337.	85,412.	387,392.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	9,650.	17,400.	18,149.	17,122.	29,725.	92,046.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						21572086.
12 Gross receipts from related activities, etc. (see instructions)					12	15,936,905.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	95.40 %
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	93.06 %
16a 33 1/3% support test - 2012. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2011. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

(Complete only if you checked the box on line 9 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2012. 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 - 2011. 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

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.

OMB No. 1545-0047

2012

Name of the organization

Employer identification number

FAMILY & CHILDREN FIRST, INC.

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

Nota. 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, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization 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) and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to 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. Do not complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not 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 Part I, line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

Name of organization

FAMILY & CHILDREN FIRST, INC.

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
<u>1</u>		\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>2</u>		\$ <u>1,285,070.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>3</u>		\$ <u>308,800.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>4</u>		\$ <u>434,140.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>5</u>		\$ <u>267,186.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>6</u>		\$ <u>81,343.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

FAMILY & CHILDREN FIRST, INC.

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

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

Name of organization

Employer identification number

FAMILY & CHILDREN FIRST, INC.

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (18) year. Complete columns (a) through (e) and the following line entry. For organizations completing the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) **\$**
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2012

For Organizations Exempt From Income Tax Under section 501(c) and section 527

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization is described below.** ▶ Attach to Form 990 or Form 990-EZ.
▶ See separate instructions.

Open to Public Inspection

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

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

Name of organization **FAMILY & CHILDREN FIRST, INC.** Employment ID number [REDACTED]

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

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$ _____
- 3 Volunteer hours

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-



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

A Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<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.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?														

Yes No

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

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

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?	X		23.
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Raffles, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			23.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

Complete this part to 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, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

DUES PAID TO VARIOUS ORGANIZATIONS OF WHICH A PORTION IS UTILIZED FOR LOBBYING ACTIVITIES.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

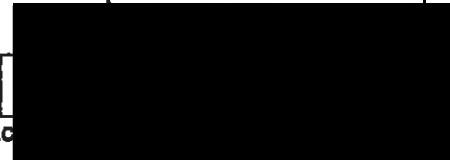
▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2012

Name of the organization

FAMILY & CHILDREN FIRST, INC.



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

organization answered "Yes" to Form 990, Part IV, line 6.

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

Part II Conservation Easements. Complete if the organization answered "Yes" to 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 (e.g., recreation or education) | <input type="checkbox"/> Preservation of an 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 8/17/06, 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, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (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 SFAS 116 (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) Revenues included in 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 SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

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

3 Using the organization's acquisition, accession, and other records, check any of the following that apply (check all that apply):

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

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

6 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" to 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? Yes No

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

Part V Endowment Funds. Complete if the organization answered "Yes" to 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	1,379,040.	1,425,225.	1,516,287.	1,537,878.	2,060,584.
b Contributions	560,384.			12,652.	18,750.
c Net investment earnings, gains, and losses	150,018.	23,515.	160,200.	100,441.	-154,017.
d Grants or scholarships					
e Other expenditures for facilities and programs	69,768.	69,700.	251,262.	134,684.	387,439.
f Administrative expenses					
g End of year balance	2,019,674.	1,379,040.	1,425,225.	1,516,287.	1,537,878.

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

- a Board designated or quasi-endowment 43.10 %
- b Permanent endowment .30 %
- c Temporarily restricted endowment 56.60 %

The percentages in 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" to 3a(i), 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. 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		952,646.		952,646.
b Buildings		7,971,186.	411,051.	7,560,135.
c Leasehold improvements		32,036.	27,635.	4,401.
d Equipment		1,259,852.	701,164.	558,688.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) 9,075,870.

Part VII Investments - Other Securities. 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
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED PENSION COST	2,332,268.
(3) CAPITAL LEASE OBLIGATIONS	6,837.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. FIN 48 (ASC 740) Footnote. 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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue

1	Total revenue, gains, and other support per audited financial statements				
2	Amounts included on line 1 but not on Form 990, Part VII, line 12:				
a	Net unrealized gains on investments	2a	91,435.		
b	Donated services and use of facilities	2b	40,600.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	51,865.		
e	Add lines 2a through 2d	2e		183,900.	
3	Subtract line 2e from line 1	3			5,759,468.
4	Amounts included on Form 990, Part VII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b	4c			0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5			5,759,468.

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

1	Total expenses and losses per audited financial statements	1			5,681,412.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	40,600.		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	49,616.		
e	Add lines 2a through 2d	2e		90,216.	
3	Subtract line 2e from line 1	3			5,591,196.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b	4c			0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5			5,591,196.

Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4: THE ORGANIZATION INTENDS TO USE THE ENDOWMENT FUNDS

FOR GENERAL OPERATIONS. THE INCOME FROM THE PERMANENT ENDOWMENT FUNDS IS TO BE USED FOR SPECIFIC PROGRAMS AS SPECIFIED BY THE DONOR.

PART X, LINE 2: THE ORGANIZATION IS EXEMPT FROM FEDERAL, STATE AND LOCAL INCOME TAXES AS A NOT-FOR-PROFIT CORPORATION AS DESCRIBED UNDER INTERNAL REVENUE CODE SECTION 501(C)(3). THE ORGANIZATION FILES AN INFORMATION TAX RETURN IN THE U.S. FEDERAL JURISDICTION AND WITH THE

KENTUCKY OFFICE OF THE ATTORNEY GENERAL. HOWEVER, INCOME FROM LEASING ACTIVITIES NOT DIRECTLY RELATED TO THE ORGANIZATION'S TAX-EXEMPT PURPOSE IS SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME.

AS OF JUNE 30, 2013 AND 2012, THE ORGANIZATION DID NOT HAVE ANY ACCRUED INTEREST OR PENALTIES RELATED TO INCOME TAX LIABILITIES, AND NO INTEREST OR PENALTIES HAVE BEEN CHARGED TO OPERATIONS FOR THE YEARS THEN ENDED. TAX YEARS STILL OPEN UNDER FEDERAL AND STATE STATUTE OF LIMITATIONS REMAIN SUBJECT TO REVIEW AND CHANGE.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF FUNDRAISERS SHOWN GROSS ON AUDITED FINANCIAL STATEMENTS		39,618.
INCREASES IN BENEFICIAL INTEREST		2,249.
RENTAL EXPENSES SHOWN GROSS ON AUDITED FINANCIAL STATEMENTS		9,998.
TOTAL TO SCHEDULE D, PART XI, LINE 2D		51,865.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF FUNDRAISERS SHOWN GROSS ON AUDITED FINANCIAL STATEMENTS		39,618.
RENTAL EXPENSES SHOWN GROSS ON AUDITED FINANCIAL STATEMENTS		9,998.
TOTAL TO SCHEDULE D, PART XII, LINE 2D		49,616.

Part II Fundraising Events. Complete if the organization answered "Yes" to 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))
		CAPER EVENT (event type)	GOLF SCRAMBLE (event type)	NONE (total number)	
Revenue	1	52,557.	21,270.		73,827.
	2	47,047.	9,870.		56,917.
	3	5,510.	11,400.		16,910.
Direct Expenses	4				
	6		962.		962.
	6	3,000.	9,120.		12,120.
	7	10,500.	874.		11,374.
	8				
	9	15,109.	53.		15,162.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Combine line 3, column (d), and line 10				-22,708.

Part III Gaming. Complete if the organization answered "Yes" to 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				
Direct Expenses	2				
	3				
	4				
	5				
	6	<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. Combine line 1, column d, and line 7				

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

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

Schedule G (Form 990 or 990-EZ) 2012 FAMILY & CHILDREN FIRST, INC.



11 Does the organization operate 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 operated in:

a The organization's facility 13a %

b An outside facility 13b %

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

Name ▶ _____

Address ▶ _____

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

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

c If "Yes," enter 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. Complete this part to 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 complete this part to provide any additional information (see Instructions).

Multiple horizontal lines for supplemental information.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2012

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

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

▶ Attach to Form 990. ▶ See separate instructions.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

FAMILY & CHILDREN FIRST, INC.

Employer identification number

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 in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., 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 officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the filing 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 checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input 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 in 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) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in 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" to line 5a or 5b, describe in Part III.

6 For persons listed in 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" to line 6a or 6b, describe in Part III.

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

8 Were any amounts reported in 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" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

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

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

Schedule J (Form 990) 2012

SCHEDULE K
(Form 990)
Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds
(Form 990) Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
Attach to Form 990. See separate instructions.

CMB No. 1845-9047
2012
Open to Public Inspection

Name of the organization

FAMILY & CHILDREN FIRST, INC.

Employer identification number

Part I Bond issues	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased (h) On behalf of issuer		(i) Pooled financing		
							Yes	No	Yes	No	Yes
	CITY OF SHIVELY, A KENTUCKY	61-6001912	NONE	09/26/12	4,488,000	CONSTRUCTION OF CHILD ADVOCACY CE		X		X	X
B											
C											
D											

Part II Proceeds

	A		B	C	D
	Yes	No			
1. Amount of bonds retired					
2. Amount of bonds legally defeased					
3. Total proceeds of issue		3,285,665.			
4. Gross proceeds in reserve funds					
5. Capitalized interest from proceeds					
6. Proceeds in refunding escrows		50,000.			
7. Issuance costs from proceeds					
8. Credit enhancement from proceeds					
9. Working capital expenditures from proceeds					
10. Capital expenditures from proceeds		3,235,665.			
11. Other spent proceeds					
12. Other unspent proceeds					
13. Year of substantial completion	2013				

14. Were the bonds issued as part of a current refunding issue?		X								
15. Were the bonds issued as part of an advance refunding issue?		X								
16. Has the final allocation of proceeds been made?		X								
17. Does the organization maintain securities books and records to support the final allocation of proceeds?	X									

Part III Private Business Use

1. Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?										
2. Are there any lease arrangements that may result in private business use of bond-financed property?										

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a								
3b		X						
3c		X						
3d								
4								
5								
6								
7		X						
8a		X						
b								
c								
9		X						

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1								
2		X						
a								
b		X						
c		X						
3								
4a		X						
b		X						
c								
d								
e								

Schedule K (Form 990) 2012 **FAMILY & CHILDREN FIRST, INC.**
Part IV: Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider		X						
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?		X						

Part V: Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?								

Part VI: Supplemental Information. Complete this part to provide additional information for responses to questions on Schedule K (see instructions).

SCHEDULE K, PART I, BOND ISSUES:
(A) ISSUER NAME: CITY OF SHIVELY, KENTUCKY
(F) DESCRIPTION OF PURPOSE: CONSTRUCTION OF CHILD ADVOCACY CENTER AND FAMILY SERVICE CENTER.

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.

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization

FAMILY & CHILDREN FIRST, INC.

Employer identification number

FORM 990, PART I, DOING BUSINESS AS:

FAMILY & CHILDREN'S PLACE, INC.

FORM 990, PART III, LINE 3, CHANGES IN PROGRAM SERVICES:

EFFECTIVE SEPTEMBER 2012, THE ORGANIZATION CLOSED THE CHILDREN'S
PROGRAM DUE TO A DECREASE IN FUNDING.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

KOSAIR CHARITIES CHILD ADVOCACY CENTER - THIS PROGRAM ASSISTS VICTIMS
OF SEXUAL ABUSE TRAUMA AND THIER FAMILY MEMBERS BY PROVIDING FORENSIC
INTERVIEWS, MENTAL HEALTH CARE AND MEDICAL CARE.

EXPENSES \$ 769,803. INCLUDING GRANTS OF \$ 0. REVENUE \$ 359,212.

FAMILY AND SCHOOL SERVICE - THIS PROGRAM IS A STRUCTURED SCHOOL-BASED
PROGRAM DESIGNED TO STRENGTHEN RELATIONSHIPS AMONG FAMILY MEMBERS AND
TO IMPROVE CHILDREN'S ACADEMIC AND SCHOOL COMPETENCIES.

EXPENSES \$ 434,915. INCLUDING GRANTS OF \$ 0. REVENUE \$ 121,254.

CHILDREN'S PROGAM - THIS PROGRAM PROVIDES SPECIALIZED EARLY CHILDHOOD
SERVICES FOR CHILDREN WHO HAVE BEEN ABUSED OR EXPOSED TO OTHER FORMS OF
FAMILY VIOLENCE.

EXPENSES \$ 47,015. INCLUDING GRANTS OF \$ 0. REVENUE \$ 1,133.

FORM 990, PART VI, SECTION B, LINE 11: A DRAFT OF THE FORM 990 IS REVIEWED
BY MANAGEMENT AND THE FINANCE COMMITTEE AND IS EMAILED TO ALL BOARD MEMBERS
FOR ANY COMMENTS PRIOR TO THE FORM BEING FILED.

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

Schedule O (Form 990 or 990-EZ) (2012)

282211
01-04-13

Name of the organization

FAMILY & CHILDREN FIRST, INC.

Employer identification number

FORM 990, PART VI, SECTION B, LINE 12C: AN ANNUAL DISCLOSURE FORM IS REQUIRED TO BE COMPLETED BY ALL STAFF AND BOARD MEMBERS AND IS REVIEWED FOR POSSIBLE CONFLICTS.

FORM 990, PART VI, SECTION B, LINE 15A: EACH YEAR THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS THE PRESIDENT'S PERFORMANCE, ALONG WITH COMPENSATION AND BENEFIT LEVELS. COMPENSATION AND BENEFIT LEVELS ARE REVIEWED RELATIVE TO OTHER NATIONAL AND LOCAL AGENCIES. RECOMENDATIONS ARE THEN MADE TO THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, FINANCIAL STATEMENTS AND POLICIES AVAILABLE TO THE PUBLIC UPON REQUEST.

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

PENSION RELATED CHANGES OTHER THAN NET PERIODIC BENEFIT

COSTS	786,927.
INCREASE IN BENEFICIAL INTEREST	2,249.
TOTAL TO FORM 990, PART XI, LINE 9	789,176.

Form **990-W**
(Worksheet)
Department of the Treasury
Internal Revenue Service

**Estimated Tax on Unrelated Business Taxable
Income for Tax-Exempt Organizations**

(and on Investment Income for Private Foundations) **FORM 990-W**
(Keep for your records. Do not send to the Internal Revenue Service.)

OMB No. 1545-0076
2013

1	Unrelated business taxable income expected in the tax year	1	6,338.
2	Tax on the amount on line 1. See instructions for tax computation	2	951.
3	Alternative minimum tax (see instructions)	3	
4	Total. Add lines 2 and 3	4	951.
5	Estimated tax credits (see instructions)	5	
6	Subtract line 5 from line 4	6	951.
7	Other taxes (see instructions)	7	
8	Total. Add lines 6 and 7	8	951.
9	Credit for federal tax paid on fuels (see instructions)	9	
10a	Subtract line 9 from line 8. Note. If less than \$500, the organization is not required to make estimated tax payments. Private foundations, see instructions	10a	951.
b	Enter the tax shown on the 2012 return (see instructions). Caution. If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	3,321.
c	2013 Estimated Tax. Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	960.

		(a)	(b)	(c)	(d)
11	Installment due dates (see instructions)		12/16/13	03/17/14	06/16/14
12	Required installments. Enter 25% of line 10c in columns (a) through (d) unless the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization" (see instructions)		480.	240.	240.
13	2012 Overpayment (see instructions)				
14	Payment due. (Subtract line 13 from line 12.)		480.	240.	240.

LHA For Paperwork Reduction Act Notice, see instructions.

Form 990-W (2013)

Form **990-T**

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2012

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

Department of the Treasury
Internal Revenue Service

For calendar year 2012 or other tax year beginning **JUL 1, 2012**, and ending **JUN 30, 2013**

A Check box if address changed

B Exempt under section 501(c)(3) 408(a) 220(e) 408A 530(a) 629(a)

C Book value of all assets at end of year: **15,860,909.**

F Group exemption number (see instructions): **532420**

G Check organization type: 501(c) corporation 501(c) trust 401(a) trust Other trust

Name of organization (Check box if name changed and see instructions.)

D Employer identification number (Employee's trust, see instructions)

FAMILY & CHILDREN FIRST, INC.

Number, street, and room or suite no. if a P.O. box, see instructions.

P.O. BOX 3784

City or town, state, and ZIP code

LOUISVILLE, KY 40201-3784

532420

H Describe the organization's primary unrelated business activity: **RENTAL OF CELL TOWER AND BILLBOARD**

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

J The books are in care of: **JACK MCOUADE, FAMILY & CHILDREN FIRST** Telephone number: **502-893-3900**

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales			
b	Less returns and allowances			
	c Balance			
2	Cost of goods sold (Schedule A, line 7)			
3	Gross profit. Subtract line 2 from line 1c			
4a	Capital gain net income (attach Schedule D)			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
c	Capital loss deduction for trusts			
5	Income (loss) from partnerships and S corporations (attach statement)			
6	Rent income (Schedule C)	31,370.	8,232.	23,138.
7	Unrelated debt-financed income (Schedule E)			
8	Interest, annuities, royalties, and rents from controlled organizations (Sch. F)			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			
10	Exploited exempt activity income (Schedule I)			
11	Advertising income (Schedule J)			
12	Other income (see instructions; attach statement)			
13	Total. Combine lines 3 through 12	31,370.	8,232.	23,138.

Part II Deductions Not Taken Elsewhere (see instructions for limitations on deductions)
(except for contributions, deductions must be directly connected with the unrelated business income)

14	Compensation of officers, directors, and trustees (Schedule K)	14	
15	Salaries and wages	15	
16	Repairs and maintenance	16	
17	Bad debts	17	
18	Interest (attach statement)	18	
19	Taxes and licenses	19	
20	Charitable contributions (see instructions for limitation rules)	20	
21	Depreciation (attach Form 4562)	21	
22	Less depreciation claimed on Schedule A and elsewhere on return	22a	22b
23	Depletion	23	
24	Contributions to deferred compensation plans	24	
25	Employee benefit programs	25	
26	Excess exempt expenses (Schedule I)	26	
27	Excess readership costs (Schedule J)	27	
28	Other deductions (attach statement)	28	
29	Total deductions. Add lines 14 through 28	29	0.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	23,138.
31	Net operating loss deduction (limited to the amount on line 30)	31	
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32	23,138.
33	Specific deduction (generally \$1,000, but see instructions for exceptions)	33	1,000.
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34	22,138.

Part III Tax Computation

Table with 2 columns: Description and Amount. Rows include: 35 Organizations taxable as corporations (3,321), 36 Trusts taxable at trust rates, 37 Proxy tax, 38 Alternative minimum tax, 39 Total (3,321).

Part IV Tax and Payments

Table with 2 columns: Description and Amount. Rows include: 40a Foreign tax credit, 41 Subtract line 40e from line 39 (3,321), 42 Other taxes, 43 Total tax (3,321), 44a Payments: A 2011 overpayment credited to 2012 (660), 44b 2012 estimated tax payments (2,000), 45 Total payments (2,660), 46 Estimated tax penalty, 47 Tax due (661), 48 Overpayment, 49 Enter the amount of line 48 you want credited to 2019 estimated tax (Refunded).

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

Table with 2 columns: Question and Yes/No. Questions include: 1 At any time during the 2012 calendar year, did the organization have an interest in or a signature or other authority over a financial account... (No), 2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? (Yes), 3 Enter the amount of tax-exempt interest received or accrued during the tax year (0).

Schedule A - Cost of Goods Sold. Enter method of inventory valuation N/A

Table with 2 columns: Line number and Description. Rows include: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4a Additional section 263A costs (all statements), 4b Other costs, 5 Total, 6 Inventory at end of year, 7 Cost of goods sold, 8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? (Yes).

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.

Sign Here

Signature of officer: CHRISTINE N KOENIG, Date, Title: CEO

May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes [] No

Table with 5 columns: Paid Preparer Use Only, Preparer's name, Preparer's signature, Date, Check self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no. Preparer: CHRISTINE N KOENIG, Firm: DEMING MALONE LIVESAY & OSTROFF PSC.

1. Description of property

(1) **CELL TOWER AND BILLBOARD**

2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach statement)
(a) From personal property (if the percentage of rent for personal property is more than 50% 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)	
(1)	31,370.	8,232.
(2)		
(3)		
(4)		
Total 0. Total		
		31,370.
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)		(b) Total deductions. Enter here and on page 1, Part I, line 8, column (B)
		8,232.

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
		(a) Straight line depreciation (attach statement)	(b) Other deductions (attach statement)		
(1)					
(2)					
(3)					
(4)					
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. Column 4 divided by column 5		7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%			
(2)		%			
(3)		%			
(4)		%			
Totals				0.	0.
Total dividends received deductions included in column 8					0.

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations				6. Deductions directly connected with income in column 5
		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		
(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)						
Totals				0.	0.	

Schedule G - 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 with production of income (attach statement)	4. Deductions not directly connected with production of income (col. 3 plus col. 4)
(1)			
(2)			
(3)			
(4)			
Totals	0.		0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income
(see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals	0.	0.				0.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))	0.	0.				0.

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals: Part II (lines 1-5)	0.	0.				0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.



FORM 990-T DEDUCTIONS CONNECTED WITH RENTAL INCOME STATEMENT 1

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DEPRECIATION		4,276.	
MAINTENANCE		734.	
MANAGEMENT SALARIES		1,127.	
INTEREST		670.	
INSURANCE		1,425.	
- SUBTOTAL -	1		8,232.
TOTAL TO FORM 990-T, SCHEDULE C, COLUMN 3			8,232.

0037665.09

sbates
NAOA

BOOK 0624 PAGE 0956
ARTICLES OF AMENDMENT
TO THE
ARTICLES OF INCORPORATION
OF
FAMILY AND CHILDREN'S COUNSELING CENTERS, INC.

Trey Grayson
Secretary of State
Received and Filed
05/18/2004 8:54:03 AM
Fee Receipt: \$8.00

1. The name of the corporation is Family and Children's Counseling Centers, Inc. (the "Corporation").

2. Article I of the Restated Articles of Incorporation, as amended by Articles of Amendment, adopted June 18, 1986, December 12, 1990 and August 28, 1997, by the Corporation's Board of Directors, is amended so that, as amended, it shall read in its entirety as follows:

"The name of the organization shall be Family & Children First, Inc."

3. There being no members of the Corporation entitled to vote thereon, the amendment set forth above was adopted on March 24, 2004, at a meeting of the Board of Directors at which a quorum was present, the amendment receiving more than two-thirds of the votes of the directors in office.

IN WITNESS WHEREOF, the President and Secretary of the Corporation, acting for and on its behalf, have subscribed their names on April 30th, 2004. The effective date of these Articles of Amendment shall be the date of filing with the office of the Secretary of State of Kentucky.

FAMILY AND CHILDREN'S
COUNSELING CENTERS, INC.

By: Larry Williams
Larry Williams, President

By: Debra Walton
Debra Walton, Secretary

Document No.: DN2004097108
Lodged By: family and children
Recorded On: 06/04/2004 03:16:46
Total Fees: 9.00
Transfer Tax: .00
County Clerk: BOBBIE HOLSCLOW-JEFF CO KY
Deputy Clerk: CARMAR

END OF DOCUMENT

ARTICLES OF AMENDMENT
TO THE
ARTICLES OF INCORPORATION
OF
FAMILY AND CHILDREN'S AGENCY, INC.

RECEIVED & FILED

A. 800

AUG 28 9:28 AM '97

JOHNNY BROWN III
SECRETARY OF STATE
COUNTY OF KENTUCKY
BY *Stephanie Bateman*

1. The name of the Corporation is Family and Children's Agency, Inc.

2. Article I of the Restated Articles of Incorporation of the Corporation, as amended by Articles of Amendment, adopted June 18, 1986, and December 12, 1990, by the Corporation's Board of Directors, is amended so that as amended it shall read in its entirety as follows:

"The name of the organization shall be Family and Children's Counseling Centers, Inc."

3. There being no members of the Corporation entitled to vote thereon, the amendment set forth above was adopted on June 18, 1997, at a meeting of the Board of Directors at which a quorum was present, the amendment receiving more than two-thirds of the votes of the directors in office.

IN WITNESS WHEREOF, the President and Secretary of the Corporation, acting for and on its behalf, have subscribed their names on June 18, 1997. The effective date of these Articles of Amendment shall be September 1, 1997.

FAMILY AND CHILDREN'S AGENCY, INC.
Now known as FAMILY AND CHILDREN'S
COUNSELING CENTERS, INC.

BY *Stephanie Bateman*
Stephanie Bateman, President

BY *Martha Dunbar Hall*
Martha Dunbar Hall, Secretary

Document No: 1997120056 *A*
Lodged By: BROWN TODD & HEYBURN
Recorded On: Aug 29, 1997 11:16:11 A.M.
Total Fees: \$9.00
County Clerk: Rebecca Jackson
Deputy Clerk: DANA

END OF DOCUMENT

MAY 23 1979

Dwight P. Davis
SECRETARY OF STATE
DP

RESTATED ARTICLES OF INCORPORATION
OF
FAMILY AND CHILDREN'S AGENCY, INC.

FILED IN OFFICE

MAY 29 1979

BREMER EHRLER, CLERK
BY *FV*

1. The Restated Articles of Incorporation of the Corporation are as follows:

"I.

The name of the organization shall be the Family and Children's Agency, Inc.

II.

The purpose of this organization shall be to promote the physical, emotional, and social welfare of children and families whose well being is, or may be, disturbed or threatened by environmental or personal causes and to assist them in the development of their own capacities to live satisfying and useful lives and to do any and all other things necessary to promote and advocate the same.

III.

The duration of the corporation shall be perpetual.

IV.

The principal office of the corporation shall be located at 1115 Garvin Place, Louisville, Jefferson County, Kentucky. The registered agent for process is Daniel Fox * whose address is 1115 Garvin Place, Louisville, Jefferson County, Kentucky.

V.

This organization having been created by a consoli-

dation of two organizations in the city of Louisville, Kentucky, known as:

The Children's Agency of Louisville, Kentucky

Family Service Organization of Louisville, Kentucky

and said organization being engaged in the carrying on of the services formerly rendered by the aforementioned organizations, shall succeed to all rights, privileges, duties, and obligations, and to all of the assets and liabilities of said organization so consolidated. Any devise, bequest, conveyance or other grant of properties or monies or other grant of properties, real or personal, heretofore or hereafter made, specifically to any one or both of said above named organizations, may be received by said organization herein created and shall be used solely for carrying on the functions performed by said above named organization or organizations to which said gift was, or shall be made. In the event the donor of any such gift, devise, bequest, conveyance or other grant has or shall specify the type of service to which such gift shall be used, the organizations herein created shall comply strictly with the terms of such gift, devise, bequest, conveyance or other grant in this respect.

VI.

This organization may accept any other organization of like or kindred nature as a part of this organization to all purposes herein set out and as fully participant herein as though it had been originally included as one of the con-

solidated organizations set out in Article V above. Such additional organization may be joined to the organization herein created by request of two-thirds of the governing body of said organization and by acceptance and agreement by two-thirds of the Board of Directors of this organization.

VII.

This organization shall be empowered to receive, accept and administer gifts, devises, and bequests for the support of its work and for the promotion of its purpose as hereinbefore set forth, subject to such terms and conditions as shall be required under the Wills, Deeds or other instruments creating such gifts.

VIII.

Should any of the organizations consolidated with this organization in this instrument or in the future be recreated as an individual organization, separate and apart from the one herein created, by action of the Board of Directors of this organization, said organization being so recreated as an individual organization shall take with it such properties, real or personal, which it may have brought into this organization, but any properties, whether real or personal, received by this organization shall remain the property of this organization and any recreated individual organization separated from the organization herein created shall take no part thereof, unless the instrument by which it is acquired specifically grants such property to the individual organizations consoli-

dated herein.

Provided however, that should such individual organization be separated from this Corporation it may take with it the assets as above set out only in the event said separated individual organization is organized and operated exclusively for religious, charitable, educational or Metro United Way purposes, exempt under Section 501C(3) of the Internal Revenue Code, 26 USCA 501C(3), and, it is further provided that should this Corporation cease to exist and be dissolved, its assets shall be transferred to a religious, charitable, educational, or community chest organization, exempt under Section 501C(3) of the Internal Revenue Code, 26 USCA 501C(3).

IX.

This organization may make its services available to economically independent persons who may desire them directly or through consultation or for any other purpose for which it is created and shall be permitted to accept fees for such services.

X.

The management of this organization shall be vested in a Board of Directors composed of not more than 31, nor fewer than 21 members.

XI.

Membership in this organization shall consist of such person or persons who have expressed an active interest in the organization, approval or its ideals, and a desire to be sympathetically associated with it.

XII.

These Articles may be amended by a vote of approval by its Board of Directors; provided, however, that said Amendment shall be proposed at a regular meeting of the Board of Directors and a copy of the proposed Amendment then sent to each member of the Board of Directors. A two-thirds affirmative vote of the total membership of the Board of Directors at a subsequent meeting shall be required for the adoption of any Amendment."

2. The Restated Articles of Incorporation set forth above correctly set forth the provisions of the Articles of Incorporation of the Corporation as heretofore amended, have been duly adopted as required by law, and supersede the original Articles of Incorporation and all amendments thereto.

Dated May 18, 1979.

FAMILY AND CHILDREN'S AGENCY, INC.

By Mrs. E. Halsey Sandford
Mrs. E. Halsey Sandford
President

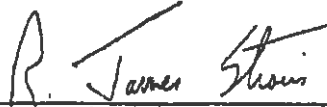
And by Mrs. McHenry Brewer
Mrs. McHenry Brewer
Secretary

STATE OF KENTUCKY

COUNTY OF JEFFERSON

On May 18, 1979, Mrs. E. Halsey Sandford, President of Family and Children's Agency, Inc. acknowledged the forego-

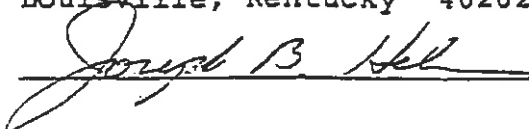
ing instrument before me on behalf of the Corporation and being first duly sworn stated that the statements contained in the foregoing instrument are true.



Notary Public

My Commission Expires: 9/30/80

This Instrument Prepared By
Joseph B. Helm
BROWN, TODD & HEYBURN
1600 Citizens Plaza
Louisville, Kentucky 40202



Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) Family & Children First, Inc.	
	Business name/disregarded entity name, if different from above dba Family & Children's Place	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <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) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
	Exemptions (see instructions): Exempt payee code (if any) <u>1</u> Exemption from FATCA reporting code (if any) _____	
	Address (number, street, and apt. or suite no.) 525 Zane Street City, state, and ZIP code Louisville, KY 40203 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number <div style="border: 1px solid black; height: 20px; width: 100%;"></div>

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number).
- 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
- I am a U.S. citizen or other U.S. person (defined below), and
- 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 on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶ <u>6/30/14</u>
------------------	----------------------------	-----------------------

General Instructions

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

Future developments. The IRS has created a page on www.irs.gov/w9 for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

**Parents, School Personnel, Students and Community Members--
Family & Children's Place wants your input!**

Please return this survey to a staff member (of COOL CLUB, CLASP or FAST) or ask the front office to put it in our mailbox. Your feedback helps us improve our programs!

Date: _____ Location: _____

Name: _____ Affiliation to Program: _____
(optional) (parent, student, collaborator, school staff)

Please rate the following questions 1-5.

1=Not true 2=somewhat true 3=mostly true 4=very true 5=without a doubt

Some questions may not apply (N/A) to you, but please read through each question!

- | | |
|--|---------------|
| 1. This program has helped my child either socially or academically. | 1 2 3 4 5 N/A |
| 2. This program has been beneficial to my family. | 1 2 3 4 5 N/A |
| 3. The staff at this program has been helpful, genuine and hard-working. | 1 2 3 4 5 N/A |
| 4. Working with program staff has been smooth and efficient. | 1 2 3 4 5 N/A |
| 5. Services promote collaboration between families, youth and schools. | 1 2 3 4 5 N/A |
| 6. I've been pleased with this service provided by FCP. | 1 2 3 4 5 N/A |

Comment:

You can also mail this form to:
Family & Children's Place
525 Zane St. Louisville, KY 40203
or fax it to 502-893-9646

cc: Supervisor
CQI specialist

School Performance Survey for Family and Children's Place Program

Dear _____,

Your student, _____, has recently graduated from an after school program here at _____. His/Her parent/guardian has given Family and Children's Place permission to retrieve information about his/her school success. Since the program began on _____, has this student improved at least one level in any of the following core subjects?

English/Reading	Y	N
Writing	Y	N
Math	Y	N
Science	Y	N

Has this student shown improvement in any of the following classroom areas?

- | | | |
|--|---|---|
| 1. Communication skills (raises hand to ask questions, doesn't talk during work times) | Y | N |
| 2. General classroom behavior (follows teacher requests, classroom rules) | Y | N |
| 3. Classroom habits (stays focused on class assignments, turns in work on time) | Y | N |
| 4. Classroom relationships (age appropriate behaviors with peers and teachers) | Y | N |
| 5. Problem-solving (tries to figure things out on own, brainstorms out loud) | Y | N |

Comments:

Thank you for your time and support of our programming.

FAMILY & CHILDREN FIRST, INC.
(d/b/a Family & Children's Place, Inc.)

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

Years Ended June 30, 2013 and 2012

CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1 and 2
FINANCIAL STATEMENTS	
Statements of financial position	3
Statements of activities	4
Statements of functional expenses	5
Statements of cash flows	6
Notes to financial statements	7-30
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	31-33
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	34 and 35
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133	36 and 37
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	38 and 39



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Family & Children First, Inc.
(d/b/a Family & Children's Place, Inc.)
Louisville, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of Family & Children First, Inc. (d/b/a Family & Children's Place, Inc.) (Organization) (a nonprofit organization), which comprise the statements of financial position as of June 30, 2013 and 2012, and the related statements of activities, functional expenses, and cash flows 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits 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 auditors' judgment, including the assessment of the risks 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 the entity'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 the entity'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 financial position of Family & Children First, Inc. (d/b/a Family & Children's Place, Inc.) as of June 30, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 3, 2013, on our consideration of Family & Children First, Inc.'s (d/b/a Family & Children's Place, Inc.) internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Family & Children First, Inc.'s (d/b/a Family & Children's Place, Inc.) internal control over financial reporting and compliance.

Deming, Malone, Linsay & Petroff

Louisville, Kentucky
October 3, 2013

FAMILY & CHILDREN FIRST, INC.
(d/b/a Family & Children's Place, Inc.)

STATEMENTS OF FINANCIAL POSITION
June 30, 2013 and 2012

ASSETS	<u>2013</u>	<u>2012</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 18,708	\$ 285,886
Investments	102,600	69,700
Metro United Way funding	1,428,425	1,355,691
Accounts receivable, less allowance for doubtful accounts of \$1,577 in 2013 and \$3,035 in 2012	532,908	495,403
Contributions receivable, less allowance for uncollectible promises to give of \$75,000 in 2013 and \$8,000 in 2012	220,918	673,087
Prepaid expenses	<u>47,612</u>	<u>79,428</u>
Total current assets	<u>2,351,171</u>	<u>2,959,195</u>
ASSETS WHOSE USE IS LIMITED		
Cash and cash equivalents	95,848	1,047,635
Contributions receivable, less allowance for uncollectible promises to give of \$52,000 in 2012	2,214,034	2,414,392
Cash - debt service		15,668
Cash - unemployment reserve	97,258	83,868
Investments	1,901,401	1,295,917
Beneficial interest in assets held by The Community Foundation of Louisville	15,672	13,423
Cash value of life insurance	<u>42,658</u>	<u>41,397</u>
Total assets whose use is limited	<u>4,366,871</u>	<u>4,912,300</u>
PROPERTY AND EQUIPMENT		
Land	952,646	952,646
Buildings and improvements	7,971,186	2,470,732
Leasehold improvements	32,036	583,140
Furniture and equipment	1,259,852	1,110,542
Construction in progress		<u>225,236</u>
	10,215,720	5,342,296
Less accumulated depreciation	<u>1,139,850</u>	<u>1,923,754</u>
	<u>9,075,870</u>	<u>3,418,542</u>
LOAN COSTS , net of amortization of \$6,091 in 2013	<u>66,997</u>	
Total assets	<u>\$ 15,860,909</u>	<u>\$ 11,290,037</u>

See Notes to Financial Statements.

LIABILITIES AND NET ASSETS	<u>2013</u>	<u>2012</u>
CURRENT LIABILITIES		
Line of credit	\$ 574,261	
Current maturities of notes payable	85,145	\$ 15,643
Current maturities of capital lease obligations	4,784	5,764
Accounts payable and payroll withholdings	489,906	43,332
Accrued expenses and other current liabilities	353,418	179,543
Deferred revenue		<u>31,534</u>
 Total current liabilities	 <u>1,507,514</u>	 <u>275,816</u>
 LONG-TERM LIABILITIES		
Notes payable, less current maturities	3,200,520	203,364
Capital lease obligations, less current maturities	2,053	4,889
Accrued pension cost	<u>2,332,268</u>	<u>3,036,297</u>
	<u>5,534,841</u>	<u>3,244,550</u>
 Total liabilities	 <u>7,042,355</u>	 <u>3,520,366</u>
 NET ASSETS		
Unrestricted	6,009,593	450,528
Temporarily restricted	1,623,116	6,152,075
Permanently restricted	<u>1,185,845</u>	<u>1,167,068</u>
	<u>8,818,554</u>	<u>7,769,671</u>
 Total liabilities and net assets	 <u>\$ 15,860,909</u>	 <u>\$ 11,290,037</u>

FAMILY & CHILDREN FIRST, INC.
(d/b/a Family & Children's Place, Inc.)

STATEMENTS OF ACTIVITIES
Years Ended June 30, 2013 and 2012

	2013			Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
Revenues and other support:				
Service revenues and other contracts	\$ 1,474,849			\$ 1,474,849
Federal financial assistance	1,301,316			1,301,316
Metro United Way		\$ 1,285,070		1,285,070
Contributions and grants	636,854	302,264	\$ 1,261	940,379
Special events	63,327			63,327
Rental income	80,056			80,056
Provision for uncollectible promises to give		10,810		10,810
Investment income	8,104	34,278		42,382
Gain (loss) of disposal of property and equipment	636,047			636,047
Net realized and unrealized gains (losses) on investments	16,443	75,173	15,267	106,883
Increase (decrease) in beneficial interest			2,249	2,249
	<u>4,216,996</u>	<u>1,707,595</u>	<u>18,777</u>	<u>5,943,368</u>
Net assets released from restrictions:				
Metro United Way	1,321,494	(1,321,494)		
Satisfaction of program restrictions	4,915,060	(4,915,060)		
Total net assets released from restrictions	<u>6,236,554</u>	<u>(6,236,554)</u>		
Total revenues and other support	<u>10,453,550</u>	<u>(4,528,959)</u>	<u>18,777</u>	<u>5,943,368</u>
Expenses:				
Program services:				
Child & family services	1,837,880			1,837,880
Kosair Charities child advocacy center	773,803			773,803
HANDS	877,443			877,443
Family and school service	434,915			434,915
Children's program	47,015			47,015
Family stabilization	681,117			681,117
Total program services	<u>4,652,173</u>			<u>4,652,173</u>
Supporting services:				
Management and general	572,634			572,634
Fund-raising	456,605			456,605
Total expenses	<u>5,681,412</u>			<u>5,681,412</u>
Increase (decrease) in total net assets before pension related changes other than net periodic benefit cost	4,772,138	(4,528,959)	18,777	261,956
Pension related changes other than net periodic benefit cost	786,927			786,927
Increase (decrease) in total net assets	5,559,065	(4,528,959)	18,777	1,048,883
Net assets, beginning of year	<u>450,528</u>	<u>6,152,075</u>	<u>1,167,068</u>	<u>7,769,671</u>
Net assets, end of year	<u>\$ 6,009,593</u>	<u>\$ 1,623,116</u>	<u>\$ 1,185,845</u>	<u>\$ 8,818,554</u>

See Notes to Financial Statements.

2012

<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
\$ 1,602,537			\$ 1,602,537
1,985,916			1,985,916
	\$ 1,355,691		1,355,691
503,578	1,955,470	\$ 1,322	2,460,370
62,626			62,626
87,179			87,179
	(15,000)		(15,000)
5,715	22,875		28,590
(20,499)			(20,499)
(6,911)	4,036	471	(2,404)
		(683)	(683)
<u>4,220,141</u>	<u>3,323,072</u>	<u>1,110</u>	<u>7,544,323</u>
1,348,689	(1,348,689)		
546,917	(546,917)		
<u>1,895,606</u>	<u>(1,895,606)</u>		
<u>6,115,747</u>	<u>1,427,466</u>	<u>1,110</u>	<u>7,544,323</u>
1,868,151			1,868,151
742,401			742,401
877,079			877,079
472,972			472,972
373,114			373,114
792,550			792,550
<u>5,126,267</u>			<u>5,126,267</u>
539,581			539,581
455,848			455,848
<u>6,121,696</u>			<u>6,121,696</u>
(5,949)	1,427,466	1,110	1,422,627
<u>(1,777,995)</u>			<u>(1,777,995)</u>
(1,783,944)	1,427,466	1,110	(355,368)
<u>2,234,472</u>	<u>4,724,609</u>	<u>1,165,958</u>	<u>8,125,039</u>
<u>\$ 450,528</u>	<u>\$ 6,152,075</u>	<u>\$ 1,167,068</u>	<u>\$ 7,769,671</u>

FAMILY & CHILDREN FIRST, INC.
(d/b/a Family & Children's Place, Inc.)

STATEMENTS OF FUNCTIONAL EXPENSES
Years Ended June 30, 2013 and 2012

2013

	Program Services						Supporting Services		Total Expenses	
	Child and Family Services	Kosair Charities Child Advocacy Center	HANDS	Family and School Service	Children's Program	Family Stabilization	Total Program Services	Management and General		Fund-raising
Salaries and employee benefits:										
Salaries	\$ 1,142,017	\$ 421,466	\$ 588,638	\$ 283,833	\$ 32,899	\$ 457,194	\$ 2,926,047	\$ 297,090	\$ 268,752	\$ 3,491,889
Health and dental insurance	94,737	26,018	62,441	24,795	2,624	48,550	259,165	9,037	18,317	286,519
Retirement	75,332	26,749	45,571	9,907	563	25,397	183,519	14,784	7,591	205,894
Disability, group life, workers comp, unemployment	19,232	6,831	8,676	4,359		6,797	45,895	4,194	4,060	54,149
Payroll taxes	83,994	31,072	41,893	20,971	2,632	33,124	213,686	20,217	18,131	252,034
Total salaries and employee benefits	1,415,312	512,136	747,219	343,865	38,718	571,062	3,628,312	345,322	316,851	4,290,485
Professional fees	75,609	66,777	25,029	8,767	908	11,033	188,123	54,824	3,082	246,029
Office supplies, copy and computer expenses	12,100	7,543	5,864	6,569	956	5,385	38,417	11,134	2,264	51,815
Telecommunications	25,648	8,217	7,602	3,616	780	10,651	56,514	8,165	4,384	69,063
Postage	2,915	784	1,149	974	35	1,256	7,113	4,708	2,943	14,764
Occupancy expense	168,095	82,848	9,873	21,054	2,218	26,110	310,198	49,362	26,065	385,625
Outside printing	1,060	1,225	1,022	1,022	79	1,022	5,430	3,385	3,016	11,831
Local travel	17,869	7,490	46,126	7,290		14,578	93,353	4,951	2,732	101,036
Conference and staff development	9,422	5,844	3,872	1,800	406	1,504	22,848	5,243	4,240	32,331
Memberships and dues	1,622	1,342	1,260	535		2,567	7,326	12,027	405	19,758
Public relations	1,618	1,618	1,618	1,618	124	1,618	8,214	4,232		12,446
Special events, including direct cost of benefit to donors of \$22,870									70,704	70,704
Other expenses	31,480	53,062	18,941	33,806	2,718	24,558	164,565	45,499	15,613	225,677
Interest expense	3,762					341	4,103	9,100		13,203
Depreciation and amortization	71,368	24,917	7,868	3,999	73	9,432	117,657	14,682	4,306	136,645
Total expenses	\$ 1,837,880	\$ 773,803	\$ 877,443	\$ 434,915	\$ 47,015	\$ 681,117	\$ 4,652,173	\$ 572,634	\$ 456,605	\$ 5,681,412

2012

	Program Services					Supporting Services			
	Child and Family Services	Kosair Charities Child Advocacy Center	Family and School Service	Children's Program	Family Stabilization	Total Program Services	Management and General	Fund-raising	Total Expenses
Salaries and employee benefits:									
Salaries	\$ 1,200,981	\$ 383,102	\$ 285,203	\$ 247,730	\$ 564,218	\$ 3,289,971	\$ 274,145	\$ 232,308	\$ 3,796,424
Health and dental insurance	101,947	30,189	26,690	20,389	55,676	305,904	10,948	17,096	333,948
Retirement	34,322	11,800	4,652	2,583	13,589	86,651	4,647	5,022	96,320
Disability, group life, workers comp, unemployment	32,385	8,648	6,866	5,924	13,044	81,050	4,413	3,497	88,960
Payroll taxes	91,726	28,783	22,368	18,825	42,945	250,678	20,532	17,146	288,356
Total salaries and employee benefits	1,461,361	462,522	345,779	295,451	689,472	4,014,254	314,685	275,069	4,604,008
Professional fees	70,054	91,426	14,106	6,744	16,318	219,828	46,615	20,757	287,200
Office supplies, copy and computer expenses	13,475	8,378	7,803	3,316	5,520	42,502	18,973	639	62,114
Telecommunications	25,328	4,496	925	3,030	6,005	41,615	5,089	1,591	48,295
Postage	1,149	871	45	647	147	2,949	9,891	4,818	17,658
Occupancy expense	173,638	87,627	20,777	18,507	27,747	339,527	40,075	21,100	400,702
Outside printing	425	1,746	425	425	425	3,871	3,351	6,562	13,784
Local travel	23,976	8,079	4,728	948	19,970	109,398	5,180	2,631	117,209
Conference and staff development	12,642	3,193	2,780	1,157	150	24,356	4,988	1,148	30,492
Memberships and dues	1,040	1,645	535	893	2,785	11,508	13,144	130	24,782
Public relations	1,078	1,078	1,078	1,078	1,078	6,468	3,332		9,800
Special events, including direct cost of benefit to donors of \$17,372								78,401	78,401
Other expenses	23,252	49,466	71,372	22,621	16,908	196,540	54,978	40,665	292,183
Interest expense	3,963			1,359		5,322	15,632		20,954
Depreciation	56,770	21,874	2,619	16,938	6,025	108,129	3,648	2,337	114,114
Total expenses	\$ 1,868,151	\$ 742,401	\$ 472,972	\$ 373,114	\$ 792,550	\$ 5,126,267	\$ 539,581	\$ 455,848	\$ 6,121,696

See Notes to Financial Statements.

FAMILY & CHILDREN FIRST, INC.
(d/b/a Family & Children's Place, Inc.)

STATEMENTS OF CASH FLOWS
Years Ended June 30, 2013 and 2012

	2013	2012
Cash flows from operating activities:		
Cash received for services	\$ 1,412,691	\$ 1,605,884
Federal financial assistance received	1,325,969	2,284,295
Cash received from Metro United Way	1,212,336	1,348,689
Contributions and grants received	1,614,682	2,299,252
Rental income received	48,522	87,179
Investment income received	42,382	28,590
Cash paid to suppliers and employees	(5,249,443)	(6,000,295)
Interest paid	(13,568)	(21,478)
	<u>393,571</u>	<u>1,632,116</u>
Net cash provided by operating activities		
Cash flows from investing activities:		
Proceeds from sale of investments	660,201	76,557
Purchases of investments	(1,191,702)	(33,459)
Proceeds from sale of property and equipment	764,282	
Purchases of property and equipment	(5,422,439)	(245,355)
Decrease (increase) in assets whose use is limited - cash	967,455	(600,683)
	<u>(4,222,203)</u>	<u>(802,940)</u>
Net cash used in investing activities		
Cash flows from financing activities:		
Proceeds from notes payable	3,285,665	
Principal payments on notes payable	(292,095)	(328,939)
Principal payments on capital lease obligations	(6,377)	(8,387)
Net proceeds (payments) from line of credit	574,261	(245,846)
	<u>3,561,454</u>	<u>(583,172)</u>
Net cash provided by (used in) financing activities		
Net (decrease) increase in cash and cash equivalents	(267,178)	246,004
Cash and cash equivalents, beginning of year	<u>285,886</u>	<u>39,882</u>
Cash and cash equivalents, end of year	<u>\$ 18,708</u>	<u>\$ 285,886</u>

See Notes to Financial Statements.

	<u>2013</u>	<u>2012</u>
RECONCILIATION OF NET INCREASE (DECREASE) IN TOTAL NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Net increase (decrease) in total net assets	\$ 1,048,883	\$ (355,368)
Adjustments to reconcile net increase (decrease) in total net assets to net cash provided by operating activities:		
Depreciation and amortization	136,645	114,114
Change in allowance for doubtful accounts	(1,458)	50
Change in allowance for uncollectible promises to give	15,000	9,000
Change in discount on promises to give	(19,910)	56,753
(Gain) loss on disposal of property and equipment	(636,047)	20,499
Net realized and unrealized (gains) losses on investments	(106,883)	2,404
(Increase) decrease in beneficial interest	(2,249)	683
Pension adjustment	(612,818)	1,813,310
Changes in assets and liabilities:		
(Increase) decrease in:		
Metro United Way funding	(72,734)	(7,002)
Accounts receivable	(36,047)	290,623
Contributions receivable	657,437	(261,275)
Prepaid expenses	31,816	127,196
Cash - unemployment reserve	(13,390)	7,554
Cash value of life insurance	(1,261)	(1,322)
Increase (decrease) in:		
Accounts payable and payroll withholdings	13,333	1,442
Accrued expenses and other current liabilities	115,999	(156,096)
Deferred revenue	(31,534)	11,053
Accrued pension cost	(91,211)	(41,502)
Total adjustments	<u>(655,312)</u>	<u>1,987,484</u>
Net cash provided by operating activities	<u>\$ 393,571</u>	<u>\$ 1,632,116</u>

**SUPPLEMENTAL SCHEDULE OF NONCASH INVESTING
AND FINANCING TRANSACTIONS**

Equipment acquired through capital lease obligations	<u>\$ 2,561</u>	<u>\$ 9,117</u>
Purchases of property and equipment in accounts payable and accrued expenses	<u>\$ 491,117</u>	

**FAMILY & CHILDREN FIRST, INC.
(d/b/a Family & Children's Place, Inc.)**

NOTES TO FINANCIAL STATEMENTS

Note 1. Description of Organization and Summary of Significant Accounting Policies

Description of organization:

Family & Children First, Inc. (d/b/a Family & Children's Place, Inc.) (Organization), a nonprofit organization, provides counseling, education, child welfare services and other support services that strengthen and support family life. Programs consist of Child and Family Services, Kosair Charities Child Advocacy Center, HANDS (Health Access Nurturing Development Services), Family and School Service, Children's Program and Family Stabilization Service. Services are provided principally throughout the Metro Louisville area and surrounding counties of Kentucky and Southern Indiana. The Organization is supported primarily through the Metro United Way, fees for services, donor contributions, government grants and contracts and other grants. Effective September 2012, the Organization closed the Children's Program due to a decrease in funding.

Summary of significant accounting policies:

This summary of significant accounting policies of the Organization is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of the Organization's management who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Net asset classification:

Resources are classified for accounting and reporting purposes into the following three net asset classes according to externally imposed restrictions:

Unrestricted net assets - Unrestricted net assets are not subject to any donor-imposed restrictions. Unrestricted net assets include assets designated by the board for particular purposes.

NOTES TO FINANCIAL STATEMENTS

Temporarily restricted net assets - Temporarily restricted net assets include net assets whose use by the Organization is limited by donor-imposed restrictions that either expire by the passage of time or that can be fulfilled or removed by actions of the Organization pursuant to those stipulations.

Permanently restricted net assets - Permanently restricted net assets include net assets whose use is limited by donor-imposed stipulations that neither expire with the passage of time nor can be fulfilled or otherwise removed by actions of the Organization.

Contributions:

Contributions received and unconditional promises to give are measured at their fair values and are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the reporting period in which the revenue is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Cash and cash equivalents:

For purposes of the statement of cash flows, the Organization considers all unrestricted highly liquid investments with a maturity of three months or less to be cash equivalents. Cash and cash equivalents designated for long-term investment purposes or received with donor-imposed restrictions limiting their use are not considered cash and cash equivalents for purposes of the statement of cash flows.

Assets whose use is limited:

Assets set aside by the board or restricted by donors for future use are classified as assets whose use is limited. Assets restricted by donors include contributions and grants to be used for specified purposes.

NOTES TO FINANCIAL STATEMENTS

The Organization reports gifts of long-lived assets as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Accounts and contributions receivable:

The valuation of accounts and contributions receivable is based upon a detailed analysis of past due accounts and the history of uncollectible accounts. The Organization periodically reviews doubtful accounts and contributions receivable to determine if write-offs are necessary.

Investments:

Investments are recorded at fair market value. Donated investments are recorded at their fair market value as of the date received. See Note 5 for discussion of fair value measurements.

Property and equipment:

Property and equipment are recorded at cost, if purchased, or at fair market value as of the date of donation, if donated. The Organization's policy is to capitalize asset purchases exceeding \$500. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets. Leasehold improvements are amortized using the straight-line method over the lesser of the related lease period or estimated useful life. Amortization of capital leases is included in depreciation expense.

Loan costs:

Loan costs are amortized by the effective interest method over the term of the loan.

NOTES TO FINANCIAL STATEMENTS

Compensated absences:

Employees of the Organization are entitled to paid leave, including vacation, sick and short-term disability. It is impracticable to estimate the amount of compensation for future sick and short-term disability absences, and accordingly, no liability has been recorded in the accompanying financial statements. The Organization's policy is to recognize the costs of these compensated absences when actually paid to employees.

Deferred revenue:

Deferred revenues arise from rent paid in advance. Deferred revenues are recognized in the periods to which they apply.

Donated services:

Donated services that require specific expertise and would normally have been purchased, and donated services that create or enhance nonfinancial assets are recorded at fair market value. Those donated services that do not meet these specific criteria are not reflected in the financial statements.

For the years ended June 30, 2013 and 2012, the Organization received donated legal, medical and moving services of \$40,600 and \$7,000, respectively.

Income taxes:

The Organization is exempt from federal, state and local income taxes as a not-for-profit corporation as described under Internal Revenue Code Section 501(c)(3). The Organization files an information tax return in the U.S. federal jurisdiction and with the Kentucky Office of the Attorney General. However, income from leasing activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. Accordingly, the Organization also files an exempt organization business income tax return. Income taxes for such unrelated business income totaled \$2,564 and \$2,956 for the years ended June 30, 2013 and 2012, respectively.

As of June 30, 2013 and 2012, the Organization did not have any accrued interest or penalties related to income tax liabilities, and no interest or penalties have been charged to operations for the years then ended. Tax years still open under federal and state statute of limitations remain subject to review and change.

NOTES TO FINANCIAL STATEMENTS

Estimates:

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

Subsequent events:

Subsequent events have been evaluated through October 3, 2013, which is the date the financial statements were available to be issued.

Note 2. Contributions Receivable

In 2013, the Organization completed the construction and renovation of the Kosair Charities Child Advocacy Center and the Family Service Center. The approximate cost of the completed project was \$7.25 million and was substantially funded by a capital campaign which began in 2009.

Total pledges receivable as of June 30, 2013 and 2012 were as follows:

	<u>2013</u>	<u>2012</u>
Capital campaign	\$2,430,000	\$3,210,533
Annual campaign	<u>417,946</u>	<u>294,850</u>
	2,847,946	3,505,383
Less unamortized discounts	(337,994)	(357,904)
Less allowance for uncollectible promises to give	<u>(75,000)</u>	<u>(60,000)</u>
	<u>\$2,434,952</u>	<u>\$3,087,479</u>

NOTES TO FINANCIAL STATEMENTS

Contributions receivable are recognized in the financial statements as follows:

	<u>2013</u>	<u>2012</u>
Contributions receivable – current	\$ 220,918	\$ 673,087
Contributions receivable – assets whose use is limited	<u>2,214,034</u>	<u>2,414,392</u>
	<u>\$2,434,952</u>	<u>\$3,087,479</u>
	<u>2013</u>	<u>2012</u>
Amounts due in:		
Less than one year	\$ 889,015	\$1,361,318
One to five years	1,157,931	1,342,065
Six to ten years	<u>801,000</u>	<u>802,000</u>
	<u>\$2,847,946</u>	<u>\$3,505,383</u>

Contributions receivable due in more than one year are reflected at the present value of estimated future cash flows using discount rates of 3.125% - 4%.

Of the total gross pledges receivable of \$2,847,946 and \$3,505,383 as of June 30, 2013 and 2012, respectively, one donor accounts for approximately 56% and 49%, respectively, of the gross receivable.

Note 3. Cash - Unemployment Reserve

The Organization participates in a self-insured unemployment trust. Quarterly deposits are made to a prepayment account, and unemployment claims are paid from the trust as they arise. As of June 30, 2013 and 2012, the Organization had a prepayment account in the amount of \$97,258 and \$83,868, respectively, on deposit with the trustee.

NOTES TO FINANCIAL STATEMENTS

Note 4. Investments

Cost and fair market value of investments are summarized below:

	June 30, 2013		
	<u>Cost</u>	<u>Market Value</u>	<u>Unrealized Appreciation</u>
Cash equivalents	\$ 15,598	\$ 15,598	
Mutual funds	<u>1,848,528</u>	<u>1,988,403</u>	\$139,875
	<u>\$1,864,126</u>	<u>\$2,004,001</u>	<u>\$139,875</u>
	June 30, 2012		
	<u>Cost</u>	<u>Market Value</u>	<u>Unrealized Appreciation</u>
Cash equivalents	\$ 17,143	\$ 17,143	
Mutual funds	<u>1,299,867</u>	<u>1,348,474</u>	\$48,607
	<u>\$1,317,010</u>	<u>\$1,365,617</u>	<u>\$48,607</u>

Investments are recognized in the financial statements as follows:

	<u>2013</u>	<u>2012</u>
Investments – current	\$ 102,600	\$ 69,700
Investments – assets whose use is limited	<u>1,901,401</u>	<u>1,295,917</u>
	<u>\$2,004,001</u>	<u>\$1,365,617</u>

Investment income reported in the accompanying statements of activities is net of custodial fees and investment advisory fees. Such investment expenses totaled \$7,488 and \$6,930 for the years ended June 30, 2013 and 2012, respectively.

NOTES TO FINANCIAL STATEMENTS

Note 5. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The three levels of the fair value hierarchy are described as follows:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2 - Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active or inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Level 1 assets have been valued using a market approach. Level 3 assets have been valued using the income approach. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at June 30, 2013 and 2012.

Cash equivalents and mutual funds – valued at the closing price reported in the active market in which the security is traded.

Beneficial interests – valued based on quoted market prices or value as determined by the fund manager of the underlying assets held by the community foundation.

NOTES TO FINANCIAL STATEMENTS

The following table sets forth by level, within the fair value hierarchy, the Organization's assets measured at fair value as of June 30, 2013 and 2012:

	June 30, 2013		
	Level 1	Level 3	Total
Mutual funds:			
Large cap growth	\$ 332,084		\$ 332,084
Large cap value	337,359		337,359
Mid cap growth	48,051		48,051
Mid cap value	46,872		46,872
Small cap growth	24,494		24,494
Small cap value	22,686		22,686
Diversified emerging markets	14,464		14,464
Foreign large blend	127,135		127,135
Bond funds	<u>1,035,258</u>		<u>1,035,258</u>
	<u>1,988,403</u>		<u>1,988,403</u>
Cash equivalents	<u>15,598</u>		<u>15,598</u>
Beneficial interest in assets held by The Community Foundation of Louisville	<u> </u>	<u>\$15,672</u>	<u>15,672</u>
	<u>\$2,004,001</u>	<u>\$15,672</u>	<u>\$2,019,673</u>
	June 30, 2012		
	Level 1	Level 3	Total
Mutual funds:			
Large cap growth	\$ 318,189		\$ 318,189
Large cap value	311,108		311,108
Mid cap growth	29,314		29,314
Mid cap value	27,566		27,566
Small cap growth	16,418		16,418
Small cap value	15,069		15,069
Diversified emerging markets	13,550		13,550
Foreign large blend	111,313		111,313
Bond fund	<u>505,947</u>		<u>505,947</u>
	<u>1,348,474</u>		<u>1,348,474</u>
Cash equivalents	<u>17,143</u>		<u>17,143</u>
Beneficial interest in assets held by The Community Foundation of Louisville	<u> </u>	<u>\$13,423</u>	<u>13,423</u>
	<u>\$1,365,617</u>	<u>\$13,423</u>	<u>\$1,379,040</u>

NOTES TO FINANCIAL STATEMENTS

The following table sets forth a summary of the changes in the fair value of the Organization's Level 3 assets for the years ended June 30, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Balance, beginning of year	\$13,423	\$14,106
Change in beneficial interest	<u>2,249</u>	<u>(683)</u>
Balance, end of year	<u>\$15,672</u>	<u>\$13,423</u>

The following table sets forth the basic assumptions used in arriving at fair value and the unobservable inputs of Level 3 assets:

<u>Instrument</u>	<u>Fair Value</u>	<u>Valuation Technique</u>	<u>Unobservable Inputs</u>
Beneficial interest	\$15,672	Discounted cash flow	Value of underlying investment

Note 6. Endowment Funds

The Organization's endowment funds consist of investments held in various brokerage accounts and beneficial interest in assets held by others. The investments include both donor-restricted funds and funds designated by the Board of Directors to function as endowments. The Organization's Board of Directors does not have input or authority over the nature and type of investments held by others. As required by generally accepted accounting principles, net assets 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.

NOTES TO FINANCIAL STATEMENTS

The endowment net asset composition by type of fund as of June 30, 2013 and 2012 is as follows:

	2013			<u>Total</u>
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	
Donor-restricted endowment funds		\$6,182	\$1,127,515	\$1,133,697
Donor-restricted endowment funds (beneficial interest in assets held)			15,672	15,672
Board-designated endowment funds	<u>\$870,304</u>	—	—	<u>870,304</u>
	<u>\$870,304</u>	<u>\$6,182</u>	<u>\$1,143,187</u>	<u>\$2,019,673</u>
	2012			
	<u>Unrestricted</u>		<u>Permanently Restricted</u>	<u>Total</u>
Donor-restricted endowment funds			\$1,112,248	\$1,112,248
Donor-restricted endowment funds (beneficial interest in assets held)			13,423	13,423
Board-designated endowment funds	<u>\$253,369</u>		—	<u>253,369</u>
	<u>\$253,369</u>		<u>\$1,125,671</u>	<u>\$1,379,040</u>

Changes in endowment net assets for the years ended June 30, 2013 and 2012 are as follows:

	2013			<u>Total</u>
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	
Endowment net assets, beginning of year	\$253,369		\$1,125,671	\$1,379,040
Contributions	560,384			560,384
Transfers - operations/capital	(69,768)			(69,768)
Reclassifications	102,927	\$(102,927)		
Investment return:				
Interest and dividends	6,949	33,936		40,885
Net appreciation	<u>16,444</u>	<u>75,173</u>	<u>17,516</u>	<u>109,133</u>
Endowment net assets, end of year	<u>\$870,305</u>	<u>\$ 6,182</u>	<u>\$1,143,187</u>	<u>\$2,019,674</u>

NOTES TO FINANCIAL STATEMENTS

	2012			<u>Total</u>
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	
Endowment net assets, beginning of year	\$297,490	\$ 1,852	\$1,125,883	\$1,425,225
Transfers - operations/capital	(69,700)			(69,700)
Reclassifications	27,830	(27,830)		
Investment return:				
Interest and dividends	4,660	21,942		26,602
Net appreciation (depreciation)	<u>(6,911)</u>	<u>4,036</u>	<u>(212)</u>	<u>(3,087)</u>
Endowment net assets, end of year	<u>\$253,369</u>	<u>\$</u>	<u>\$1,125,671</u>	<u>\$1,379,040</u>

Interpretation of relevant law:

The Organization has interpreted the Kentucky Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

NOTES TO FINANCIAL STATEMENTS

The Board of Directors has the responsibility for development of the investment objectives and guidelines, the selection of the investment managers (Managers), and the regular monitoring of the Managers' performance to help assure the effectiveness of the objectives and to initiate modification or changes, as needed.

Under this policy, as approved by the Board of Directors, the endowment assets are managed by investment managers selected by the Board of Directors and are invested in a manner that is intended to provide annual real investment returns (growth and income) sufficient to meet the Organization's needs. The Organization expects its endowment funds, over time, to provide total return, net of fees, that meets or exceeds a combined index of 36% Russell 1000 index, 12% Russell Mid-Cap index, 6% Russell 2000 index, 6% EAFE index and 40% Barclays Capital Aggregate index.

To satisfy its long-term rate-of-return objectives, the Organization 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). The Organization has established and monitors a diversified asset allocation, including a target equity position, fixed income position, and cash equivalents exposure.

Spending policy and how the investment objectives relate to spending policy:

It is the Organization's policy to transfer a minimum of 5% of the market value, as determined on March 31 each year, to be used for general operations. From time to time, additional distributions may be required for special projects. At no time shall withdrawals be made if the market value of the endowment falls below the permanently restricted balance. In establishing this policy, the Organization considered the long-term expected return on its endowment. Accordingly, over the long term, the Organization expects the current spending policy to allow for both growth of income and growth of endowment principal. This is consistent with the Organization's objectives to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term, as well as to provide additional real growth through new gifts and investment return.

Return objectives, risk parameters and strategies:

The Organization has adopted investment and spending policies for its endowment assets (including restricted, unrestricted and board designated assets) that are intended to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Total endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity or for a donor-specified period in addition to funds for donor-specified purposes and board-designated funds.

NOTES TO FINANCIAL STATEMENTS

Note 7. Beneficial Interest in Assets Held by The Community Foundation of Louisville

In 1986, the Organization transferred \$10,000 to an endowment fund maintained by The Community Foundation of Louisville (Foundation). The Organization did not grant variance power to the Foundation, and transfers to the fund are irrevocable. However, the Organization is an income beneficiary, receiving a distributable amount calculated in accordance with the Foundation's spending policy.

As of June 30, 2013 and 2012, the Organization's interest in the fund was \$15,672 and \$13,423, respectively, and is recorded as a beneficial interest in assets held by The Community Foundation of Louisville.

Note 8. Cash Value of Life Insurance

The Organization is the owner and beneficiary of four donated life insurance policies. The proceeds of the policies are restricted by the donors and are to be placed in the Organization's Endowment Fund. Funds are contributed by the donors annually to pay the policy premiums. Increases in cash value of the policies are recorded as increases in permanently restricted assets. Income recorded for the years ended June 30, 2013 and 2012 was \$1,261 and \$1,322, respectively.

Note 9. Line of Credit

The Organization has a \$750,000 secured line of credit with Stock Yards Bank & Trust Company. The line matures April 2, 2014 and bears interest at the prime rate, less 0.125%, which was 3.125% at June 30, 2013. The outstanding balance on the line of credit at June 30, 2013 was \$574,261. The line is secured by all receivables, equipment and general intangibles of the Organization, as well as a negative pledge restriction on the investment account balance maintained at PNC Bank.

NOTES TO FINANCIAL STATEMENTS

Note 10. Long-Term Debt

The notes payable consisted of the following as of June 30, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Note payable to Stock Yards Bank, stated interest rate of 2.5%, payable in monthly interest only payments through October 2013 and principal and interest payments through October 2020 at which time the unpaid principal balance is due. The note is secured by a first mortgage lien on certain land and buildings with a net book value of \$6,839,391 at June 30, 2013 and assignment of certain rents.	\$3,285,665	
Note payable to PNC Bank. Payable in quarterly installments of \$3,911, including interest, through July 2016. Balance of note was paid in full in April 2013.	<u>3,285,665</u>	<u>\$219,007</u> <u>219,007</u>
Less current maturities	<u>(85,145)</u>	<u>(15,643)</u>
	<u>\$3,200,520</u>	<u>\$ 203,364</u>

Future principal maturities on the notes payable as of June 30, 2013 are as follows:

Year ending June 30, 2014	\$ 85,145
2015	130,405
2016	133,702
2017	137,083
2018	140,550
Thereafter	<u>2,658,780</u>
	<u>\$3,285,665</u>

Total interest expense for the years ending June 30, 2013 and 2012 was \$13,203 and \$20,954. Additional interest of \$24,744 on funds borrowed for construction and renovation was capitalized for the year ended June 30, 2013.

NOTES TO FINANCIAL STATEMENTS

Note 11. Capital Lease Obligations

The Organization leases equipment under capital leases. The following is a summary of leased assets included in property and equipment:

	<u>2013</u>	<u>2012</u>
Equipment	\$ 17,546	\$ 27,457
Accumulated amortization	<u>(10,927)</u>	<u>(12,854)</u>
	<u>\$ 6,619</u>	<u>\$ 14,603</u>

Future minimum lease payments under the capital leases are as follows:

Years ending June 30, 2014	\$ 4,952
2015	1,870
2016	<u>227</u>
	7,049
Less amount representing interest	<u>(212)</u>
Net minimum lease payments	<u>\$ 6,837</u>

Note 12. Pension Plan

The Organization has a defined benefit pension plan which covers substantially all of its employees. The Organization's policy is to fund the plan within Internal Revenue Service guidelines. Effective August 27, 2008, the Organization elected to freeze the plan to future entrants. Also, effective December 31, 2008, the Organization amended the plan to freeze all future accruals.

The following sets forth the plan's funded status and amounts recognized in the financial statements as of and for the years ended June 30, 2013 and 2012:

NOTES TO FINANCIAL STATEMENTS

	<u>2013</u>	<u>2012</u>
Change in Benefit Obligation		
Benefit obligation at beginning of year	\$ 7,037,077	\$ 5,507,568
Service cost	45,000	45,000
Interest cost	294,931	312,302
Actuarial (gain) loss	(535,236)	1,345,277
Benefits paid	<u>(185,216)</u>	<u>(173,070)</u>
Benefit obligation at end of year	<u>6,656,556</u>	<u>7,037,077</u>
Change in Plan Assets		
Fair value of plan assets at beginning of year	4,000,780	4,243,079
Actual return on plan assets	417,513	(110,731)
Employer contributions	91,211	41,502
Benefits paid	<u>(185,216)</u>	<u>(173,070)</u>
Fair value of plan assets at end of year	<u>4,324,288</u>	<u>4,000,780</u>
Funded status at end of year	<u>\$(2,332,268)</u>	<u>\$(3,036,297)</u>
Accrued pension cost recognized in the statement of financial position	\$(2,332,268)	\$(3,036,297)
Accumulated benefit obligation	\$ 6,656,556	\$ 7,037,777
Amounts Recognized in Change in Unrestricted Net Assets Separate From Expenses But Not Yet Included in Net Periodic Benefit Cost		
Net loss	<u>\$ 1,880,211</u>	<u>\$ 2,667,138</u>
Components of Net Periodic Benefit Cost and Other Amounts Recognized in Change in Net Assets		
<u>Net Periodic Benefit Cost</u>		
Service cost	\$ 45,000	\$ 45,000
Interest cost	294,931	312,302
Expected return on plan assets	(348,297)	(351,053)
Amortization of net actuarial loss	182,475	29,944
Amortization of transition asset	<u> </u>	<u>(878)</u>
Net periodic benefit	<u>\$ 174,109</u>	<u>\$ 35,315</u>
<u>Other Changes in Plan Assets and Benefit Obligation Recognized in Change in Net Assets</u>		
Net (gain) loss	\$(604,452)	\$1,807,061
Amortization of net actuarial loss	(182,475)	(29,944)
Amortization of transition asset	<u> </u>	<u>878</u>
Total recognized in change in net assets	<u>\$(786,927)</u>	<u>\$1,777,995</u>

NOTES TO FINANCIAL STATEMENTS

The net loss for the defined benefit pension plan that will be amortized from change in net assets into net periodic benefit cost over the next fiscal year is \$123,180.

Assumptions

The Organization uses a June 30 measurement date for the plan.

	<u>2013</u>	<u>2012</u>
Weighted-average assumptions used to determine benefit obligations as of June 30:		
Discount rate	4.75%	4.25%
Weighted average assumptions used to determine net periodic benefit cost for years ended June 30:		
Discount rate	4.25%	5.75%
Expected return on assets	8.50%	8.50%

The basis of the long-term rate-of-return assumption reflects the plan's current asset mix of approximately 60% debt securities and 40% equity securities with assumed average annual returns of approximately 5% to 6% for debt securities and 10% to 12% for equity securities.

It is assumed that the plan's investment portfolio will be adjusted periodically to maintain the current ratios of debt securities and equity securities. Additional consideration is given to the plan's historical returns as well as future long range projections of investment returns for each asset category.

NOTES TO FINANCIAL STATEMENTS

Plan Assets

The fair values of the plan's assets at June 30, 2013 and 2012, by asset category, are as follows:

	2013		Total
	Level 1	Level 2	
Cash equivalents	\$ 245,242		\$ 245,242
Common stocks:			
Energy	77,862		77,862
Materials	35,957		35,957
Industrials	150,109		150,109
Consumer discretionary	199,919		199,919
Consumer staples	141,325		141,325
Financials	194,749		194,749
Information technology	265,681		265,681
Healthcare	<u>176,914</u>		<u>176,914</u>
	<u>1,242,516</u>		<u>1,242,516</u>
Preferred stocks:			
Financials	<u>110,045</u>		<u>110,045</u>
Bond funds:			
Domestic	102,600		102,600
International	<u>155,302</u>		<u>155,032</u>
	<u>257,902</u>		<u>257,902</u>
Corporate bonds		<u>\$779,751</u>	<u>779,751</u>
Equity mutual funds:			
Large-cap	394,527		394,527
Mid-cap	621,779		621,779
Small-cap	271,600		271,600
International	<u>400,925</u>		<u>400,925</u>
	<u>1,688,832</u>		<u>1,688,832</u>
	<u>\$3,544,537</u>	<u>\$779,751</u>	<u>\$4,324,288</u>

NOTES TO FINANCIAL STATEMENTS

	2012		Total
	Level 1	Level 2	
Cash equivalents	\$ 119,418		\$ 119,418
Common stocks:			
Energy	197,501		197,501
Materials	104,012		104,012
Industrials	168,153		168,153
Consumer discretionary	140,983		140,983
Consumer staples	111,278		111,278
Financials	218,736		218,736
Information technology	234,631		234,631
Healthcare	<u>170,714</u>		<u>170,714</u>
	<u>1,346,008</u>		<u>1,346,008</u>
Preferred stocks:			
Financials	<u>309,987</u>		<u>309,987</u>
Bond funds:			
International	<u>115,281</u>		<u>115,281</u>
Corporate bonds		<u>\$849,523</u>	<u>849,523</u>
Equity mutual funds:			
Large-cap	205,498		205,498
Mid-cap	403,002		403,002
Small-cap	249,747		249,747
International	233,710		233,710
Other	<u>168,606</u>		<u>168,606</u>
	<u>1,260,563</u>		<u>1,260,563</u>
	<u>\$3,151,257</u>	<u>\$849,523</u>	<u>\$4,000,780</u>

The investment objective is to ensure, over the long-term life of the plan, that an adequate level of assets is available to support the benefit obligations to participants and retirees. The Organization seeks to achieve a high level of investment return consistent with a prudent level of portfolio risk.

NOTES TO FINANCIAL STATEMENTS

Cash Flows

The Organization expects to contribute \$110,620 to the plan during the year ended June 30, 2014. However, the Organization reserves the right to contribute more to the plan depending on legal requirements, current economic conditions, cash flow considerations, or other internal issues. No plan assets are expected to be returned to the Organization during the year ended June 30, 2014.

The benefits expected to be paid in each of the next five years and the aggregate amount of benefits expected to be paid in the subsequent five years are as follows:

<u>Fiscal Year Ending:</u>	<u>Expected Benefits</u>
2014	\$ 215,575
2015	248,234
2016	280,714
2017	316,058
2018	330,586
2019 - 2023	1,913,701

Note 13. Retirement Plan

The Organization has a 403(b) retirement plan which covers all employees who have met the eligibility requirements. The Organization contributed 2% of gross salary for all eligible employees through August 31, 2012. Effective September 1, 2012, the Organization contributed 1% of gross salaries. Total contributions made by the Organization to the plan were \$31,786 and \$60,992 for the years ended June 30, 2013 and 2012, respectively.

NOTES TO FINANCIAL STATEMENTS

Note 14. Changes in Temporarily and Permanently Restricted Net Assets

Changes in temporarily restricted net assets for the years ended June 30, 2013 and 2012 were as follows:

	<u>Balance</u> <u>6/30/12</u>	<u>Donations/</u> <u>Grants</u>	<u>Investment</u> <u>Income</u>	<u>Released from</u> <u>Restrictions</u>	<u>Balance</u> <u>6/30/13</u>
Metro United Way	\$1,355,691	\$1,285,070		\$(1,321,494)	\$1,319,267
Pledges receivable, net of allowance	4,585,824	184,139	\$ 341	(4,627,539)	142,765
Other programs	1,560	78,935		(4,107)	76,388
Training and scholarship			49,521	(49,521)	
Family centered services	6,000	50,000	27,956	(27,774)	56,182
Child abuse services	78,000		7,065	(57,065)	28,000
Professional services for families with ill/disabled children			6,248	(6,248)	
Property maintenance			559	(559)	
Non-operating expenses	<u>125,000</u>	<u> </u>	<u>17,761</u>	<u>(142,247)</u>	<u>514</u>
	<u>\$6,152,075</u>	<u>\$1,598,144</u>	<u>\$109,451</u>	<u>\$(6,236,554)</u>	<u>\$1,623,116</u>
	<u>Balance</u> <u>6/30/11</u>	<u>Donations/</u> <u>Grants</u>	<u>Investment</u> <u>Income</u>	<u>Released from</u> <u>Restrictions</u>	<u>Balance</u> <u>6/30/12</u>
Metro United Way	\$1,348,689	\$1,355,691		\$(1,348,689)	\$1,355,691
Pledges receivable, net of allowance	3,155,336	1,805,420	\$ 933	(375,865)	4,585,824
Other programs	40,842	4,050		(43,332)	1,560
Training and scholarship			10,518	(10,518)	
Family centered services	29,742	6,000	5,982	(35,724)	6,000
Child abuse services	150,000		1,501	(73,501)	78,000
Professional services for families with ill/disabled children			4,087	(4,087)	
Property maintenance			118	(118)	
Non-operating expenses	<u> </u>	<u>125,000</u>	<u>3,772</u>	<u>(3,772)</u>	<u>125,000</u>
	<u>\$4,724,609</u>	<u>\$3,296,161</u>	<u>\$26,911</u>	<u>\$(1,895,606)</u>	<u>\$6,152,075</u>

Permanently restricted net assets are restricted to investment in perpetuity, the income from which is temporarily restricted for the endowment purpose.

	<u>Balance</u> <u>6/30/12</u>	<u>Donations</u>	<u>Realized/</u> <u>Unrealized</u> <u>Gain</u>	<u>Increase in</u> <u>Beneficial</u> <u>Interest</u>	<u>Balance</u> <u>6/30/13</u>
Training and scholarship	\$ 442,847				\$ 442,847
Family centered services	250,000				250,000
Child abuse services	63,178				63,178
Professional services for families with ill/disabled children	192,400		\$15,267		207,667
Property maintenance	5,000				5,000
Non-operating expenses	200,220	\$1,261			201,481
Beneficial interest in assets held by The Community Foundation of Louisville	<u>13,423</u>	<u> </u>	<u> </u>	<u>\$2,249</u>	<u>15,672</u>
	<u>\$1,167,068</u>	<u>\$1,261</u>	<u>\$15,267</u>	<u>\$2,249</u>	<u>\$1,185,845</u>

NOTES TO FINANCIAL STATEMENTS

	<u>Balance</u> <u>6/30/11</u>	<u>Donations</u>	<u>Realized/ Unrealized Gain</u>	<u>Decrease in Beneficial Interest</u>	<u>Balance</u> <u>6/30/12</u>
Training and scholarship	\$ 442,847				\$ 442,847
Family centered services	250,000				250,000
Child abuse services	63,178				63,178
Professional services for families with ill/disabled children	191,929		\$471		192,400
Property maintenance	5,000				5,000
Non-operating expenses	198,898	\$1,322			200,220
Beneficial interest in assets held by The Community Foundation of Louisville	<u>14,106</u>	<u>—</u>	<u>—</u>	\$(683)	<u>13,423</u>
	<u>\$1,165,958</u>	<u>\$1,322</u>	<u>\$471</u>	<u>\$(683)</u>	<u>\$1,167,068</u>

Note 15. Operating Leases

The Organization leases office space under operating leases expiring through 2015.

The minimum rental commitments under the above leases at June 30, 2013, are as follows:

Year ending June 30:	
2014	\$58,124
2015	<u>4,345</u>
	<u>\$62,469</u>

Total rental expense was \$234,092 and \$254,815 for the years ended June 30, 2013 and 2012, respectively.

Note 16. Rental Income

The Organization leases office space and the use of a cell tower and a billboard located on its property to unrelated third parties. The leases are accounted for under the operating method. Rental income recognized for the years ended June 30, 2013 and 2012 was \$80,856 and \$87,179, respectively. Deferred revenue associated with the leases was \$31,534 at June 30, 2012.

During the year ended June 30, 2013, the Organization sold the cell tower for \$813,000 resulting in a gain of \$641,314. The gain is included in gain on disposal of property and equipment on the statement of activities.

NOTES TO FINANCIAL STATEMENTS

Note 17. Concentration of Credit Risk

The Organization has significant investments in mutual funds held by an investment manager engaged by the Organization and is, therefore, subject to concentrations of credit risk. Investments are made by the investment manager and the investments are monitored by the Board of Directors. Though the market value of investments is subject to fluctuations on a year-to-year basis, management believes the investment policy is prudent for the long-term welfare of the Organization.

Note 18. Contingent Liability

During the year ended June 30, 2011, the Organization received a \$250,000 grant from the Louisville/Jefferson County Metro Government Department of Community Services and Revitalization (Metro Government) for the purpose of acquiring certain real property and to construct on the property a child advocacy center and a family services center. During the year ended June 30, 2012, the grant was amended to require the Organization to execute a promissory note in the sum of \$250,000 and a mortgage on the property to secure the promissory note. The promissory note bears no interest and is payable in full only upon the occurrence of the following events: 1) failure by the Organization to complete and place in operation its Family Services Center by September 1, 2013; 2) sale, refinance or transfer of the property before September 1, 2018 without prior written consent; 3) material breach on the terms of the grant agreement; 4) default of the Organization on any other mortgages against the property; or 5) bankruptcy of the Organization. Upon compliance with the note provisions, the promissory note will be forgiven in full on September 1, 2018. It is the Organization's intent to comply with all grant provisions and therefore, no liability has been recorded on the financial statements.

FAMILY & CHILDREN FIRST, INC.
(d/b/a Family & Children's Place, Inc.)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2013

<u>Federal Grantor/Program Title</u>	<u>Contract Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services: Passthrough: Commonwealth of Kentucky Cabinet for Health and Family Services Promoting Safe and Stable Families	736 1200003587	93.556	\$ <u>170,800</u>
Passthrough: Commonwealth of Kentucky Cabinet for Health and Family Services Temporary Assistance for Needy Families	736 1200003587	93.558	<u>138,000</u>
Passthrough: State of Indiana Department of Child Services Children's Justice Grants	97-FM00116333	93.643	<u>3,132</u>
Passthrough: University of Louisville Research Foundation, Inc. Adoption Opportunities	90CO1083/01	93.652	<u>32,100</u>
U.S. Department of Housing and Urban Development: Passthrough: Louisville Metro Government Department of Community Services and Revitalization Emergency Solutions Grant Program		14.231	<u>65,200</u>
Community Development Block/Entitlement Grants		14.218	<u>309,590</u>
Passthrough: The Society of St. Vincent DePaul, Council of Louisville, Inc. Supportive Housing Program	KY0095B4I011103 KY0095B4I011002	14.235	<u>28,433</u>
U.S. Department of Justice: Passthrough: Kentucky Justice and Public Safety Cabinet Crime Victim Assistance	2011-Family&-00060 2012-Family&-00057	16.575	263,000
Passthrough: Indiana Criminal Justice Institute Crime Victim Assistance	12 VA 1419 12 VA 1426 11 VANP 031 11 VANP 032	16.575	<u>70,727</u>
			<u>333,727</u>

FAMILY & CHILDREN FIRST, INC.
(d/b/a Family & Children's Place, Inc.)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2013

<u>Federal Grantor/Program Title</u>	<u>Contract Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
U.S. Department of Justice: Passthrough: Kentucky Justice and Public Safety Cabinet ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program	2009-SU-B9-0036	16.803	<u>4,186</u>
Passthrough: Indiana Criminal Justice Institute Juvenile Justice and Delinquency Prevention	11-JF-003	16.540	<u>10,616</u>
Passthrough: Kentucky Association of Child Advocacy Centers Missing Children's Assistance	7-LOUI-KY-SA13 7-LOUI-KY-SA12	16.543	<u>9,500</u>
Passthrough: Louisville Metro Government Department of Community Services and Revitalization Supervised Visitation, Safe Havens for Children	2009-CW-AX-K005	16.527	<u>59,350</u>
U.S. Department of Education: Passthrough: Indiana Department of Education Twenty-First Century Community Learning Centers	A58-0-10DL-055	84.287	<u>135,715</u>
U.S. Department of Agriculture: Passthrough: Kentucky Department of Education Child and Adult Care Food Program	056-M32-999-CC	10.558	<u>967</u>
			<u>\$1,301,316</u>

FAMILY & CHILDREN FIRST, INC.
(d/b/a Family & Children's Place, Inc.)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2013

Basis of Presentation:

The schedule of expenditures of federal awards includes the federal grant activity of Family & Children First, Inc. (d/b/a Family & Children's Place, Inc.) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Family & Children First, Inc.
(d/b/a Family & Children's Place, Inc.)
Louisville, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Family & Children First, Inc. (d/b/a Family & Children's Place, Inc.) (Organization) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 3, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Family & Children First, Inc.'s (d/b/a Family & Children's Place, Inc.) internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Family & Children First, Inc.'s (d/b/a Family & Children's Place, Inc.) internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Family & Children First, Inc.'s (d/b/a Family & Children's Place, Inc.) financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Deming, Malone, Linsay & Ostroff

Louisville, Kentucky
October 3, 2013



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

The Board of Directors
Family & Children First, Inc.
(d/b/a Family & Children's Place, Inc.)
Louisville, Kentucky

Report on Compliance for Each Major Federal Program

We have audited Family & Children First, Inc.'s (d/b/a Family & Children's Place, Inc.) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Family & Children First, Inc.'s (d/b/a Family & Children's Place, Inc.) major federal programs for the year ended June 30, 2013. Family & Children First, Inc.'s (d/b/a Family & Children's Place, Inc.) major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Family & Children First, Inc.'s (d/b/a Family & Children's Place, Inc.) major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Family & Children First, Inc.'s (d/b/a Family & Children's Place, Inc.) compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Family & Children First, Inc.'s (d/b/a Family & Children's Place, Inc.) compliance.

Opinion on Each Major Federal Program

In our opinion, Family & Children First, Inc. (d/b/a Family & Children's Place, Inc.) complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control over Compliance

Management of Family & Children First, Inc. (d/b/a Family & Children's Place, Inc.) is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Family & Children First, Inc.'s (d/b/a Family & Children's Place, Inc.) internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Family & Children First, Inc.'s (d/b/a Family & Children's Place, Inc.) internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Deming, Malone, Linsay & Petroff

Louisville, Kentucky
October 3, 2013

FAMILY & CHILDREN FIRST, INC.
(d/b/a Family & Children's Place, Inc.)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2013

Section 1 – Summary of Auditors' Results (Under Section 505(d)(1) of OMB Circular A-133)

1. Type of auditors' report issued on the audit of the financial statements of Family & Children First, Inc. (d/b/a Family & Children's Place, Inc.): Unqualified opinion.
2. Internal control over financial reporting:
Material weaknesses identified - No
Significant deficiencies identified - None reported.
3. The audit did not disclose any instance of noncompliance which is material to the financial statements of Family & Children First, Inc. (d/b/a Family & Children's Place, Inc.).
4. Federal Awards - Internal control over major programs:
Material weaknesses identified - No
Significant deficiencies - None reported.
5. Type of auditors' report issued on compliance with major programs of Family & Children First, Inc. (d/b/a Family & Children's Place, Inc.): Unqualified opinion.
6. The audit did not disclose audit findings required to be reported under Section 510(a) of OMB Circular A-133.
7. The program tested as a major program included the following:

Crime Victim Assistance (CFDA #16.575)
8. The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
9. The auditee was determined to be a low-risk auditee.

**FAMILY & CHILDREN FIRST, INC.
(d/b/a Family & Children's Place, Inc.)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2013**

Section II – Financial Statement Findings (Under Section 505(d)(2) of OMB Circular A-133)

There are no findings relating to the financial statements, which are required to be reported in accordance with *Government Auditing Standards*.

Section III – Federal Award Findings and Questioned Costs (Under Section 505(d)(3) of OMB Circular A-133)

There are no findings or questioned costs relating to the federal awards which are required to be reported by OMB Circular A-133 Section 510(a).



Family Children's Place
Building brighter futures.

Family & Children's Place

Three Highest Paid Staff

1. Pam Darnall President/CEO
2. Jack McQuade VP Finance
3. Donna Russow VP Programs

Salaries available upon request.

FAMILY & CHILDREN FIRST, INC.**General Information**

Organization Number	0037665
Name	FAMILY & CHILDREN FIRST, INC.
Profit or Non-Profit	N - Non-profit
Company Type	KCO - Kentucky Corporation
Status	A - Active
Standing	G - Good
State	KY
File Date	10/27/1958
Organization Date	10/27/1958
Last Annual Report	3/10/2014
Principal Office	525 ZANE STREET LOUISVILLE, KY 40203
Registered Agent	PAM DARNALL 525 ZANE STREET LOUISVILLE, KY 40203

Current Officers

President	<u>Pam Darnall</u>
Vice President	<u>Reylene Medina</u>
Director	<u>William Meyer, III</u>
Director	<u>J Rosalie Guthrie</u>
Director	<u>Steve Gutermuth</u>
CFO	<u>Jack McQuade</u>

Individuals / Entities listed at time of formation

Director	<u>CLIFFORD E. CLARK, JR.</u>
Director	<u>LEO A. MEAGER</u>
Director	<u>J. CAMPBELL FOSTER</u>
Director	<u>JOHN C. NORMAN</u>
Incorporator	<u>CLIFFORD E. CLARK, JR.</u>
Incorporator	<u>LEO A. MEAGHER</u>
Incorporator	<u>J. CAMPBELL FOSTER</u>

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.

<u>Renewal of Assumed Name Return</u>	6/10/2014	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	3/10/2014	1 page	<u>PDF</u>	
<u>Name Renewal</u>	1/21/2014 11:34:07 AM	1 page	<u>PDF</u>	

Annual Report	7/1/1989	1 page	tiff	PDF
Amendment	11/14/1986	4 pages	tiff	PDF
Statement of Change	6/28/1985	2 pages	tiff	PDF
Restated Articles	5/23/1979	8 pages	tiff	PDF
Amendment	5/23/1979	4 pages	tiff	PDF
Statement of Change	5/19/1976	2 pages	tiff	PDF
Articles of Merger	7/25/1975	6 pages	tiff	PDF
Statement of Change	1/15/1973	2 pages	tiff	PDF
Statement of Change	1/4/1971	2 pages	tiff	PDF
Statement of Change	6/11/1969	2 pages	tiff	PDF
Amendment	11/16/1964	4 pages	tiff	PDF
Statement of Change	11/5/1959	2 pages	tiff	PDF
Annual Report	6/22/1959	23 pages	tiff	PDF
Articles of Incorporation	10/27/1958	7 pages	tiff	PDF
Statement of Change	10/8/1954	2 pages	tiff	PDF
Annual Report	9/21/1942	34 pages	tiff	PDF
Statement of Change	3/21/1941	2 pages	tiff	PDF
Articles of Incorporation	3/19/1941	4 pages	tiff	PDF

Assumed Names

FAMILY & CHILDREN'S PLACE, INC.	Active
FAMILY & CHILDREN FIRST/FAMILY PLACE	Inactive
THE SURVIVOR FUND, INC.	Active
FAMILY & CHILDREN'S AGENCY INC.	Active
CHILDREN FIRST, INC.	Inactive
FAMILY & CHILDREN'S COUNSELING CENTERS, INC.	Inactive
RESOURCE ONE	Inactive
CHILDREN FIRST CHILD ADVOCACY CENTER	Inactive

Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	3/10/2014 9:49:06 AM	3/10/2014 9:49:06 AM	
Registered agent address change	1/2/2014 9:52:58 AM	1/2/2014 9:52:58 AM	
Amendment to annual report	10/14/2013 2:55:02 PM	10/14/2013 2:55:02 PM	
Annual report	6/14/2013 2:49:22 PM	6/14/2013 2:49:22 PM	
Registered agent address change	6/14/2013 2:41:37 PM	6/14/2013 2:41:37 PM	
Principal office change	6/14/2013 2:25:02 PM	6/14/2013 2:25:02 PM	
Annual report	6/4/2012 3:09:13 PM	6/4/2012 3:09:13 PM	
Annual report	5/6/2011 10:40:52 AM	5/6/2011 10:40:52 AM	
Annual report	6/2/2010 11:18:53 AM	6/2/2010 11:18:53 AM	