

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization Louisville Visual Art, Inc.	
Program Name and Request Amount Multisensory Public Art for Clifton - \$10,000	
	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="checkbox"/> Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="checkbox"/> Yes
Is the proposed public purpose of the program viable and well-documented?	<input type="checkbox"/> Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="checkbox"/> Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="checkbox"/> Yes
Has prior Metro Funds committed/granted been disclosed?	<input type="checkbox"/> Yes
Is the application properly signed and dated by authorized signatory?	<input type="checkbox"/> Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="checkbox"/> Yes
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="checkbox"/> N/A
Is the entity in good standing with: <ul style="list-style-type: none"> ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission? 	<input type="checkbox"/> Yes
Is the current Fiscal Year Budget included?	<input type="checkbox"/> Yes
Is the entity's board member list (with term length/term limits) included?	<input type="checkbox"/> Yes
Is recommended funding less than 33% of total agency operating budget?	<input type="checkbox"/> Yes
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="checkbox"/> Yes
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="checkbox"/> N/A
Is the most recent annual audit (if required by organization) included?	<input type="checkbox"/> Yes
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="checkbox"/> N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="checkbox"/> N/A
Are the Articles of Incorporation of the Agency included?	<input type="checkbox"/> Yes
Is the IRS Form W-9 included?	<input type="checkbox"/> Yes
Is the IRS Form 990 included?	<input type="checkbox"/> Yes
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> N/A
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="checkbox"/> Yes
Prepared by: <i>Kyle Ethridge</i>	Date: 4/28/2021

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SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization:			
<i>(as listed on: http://www.sos.ky.gov/business/records)</i> Louisville Visual Art, Inc.			
Main Office Street & Mailing Address: 1538 Lytle Street, Louisville, KY 40203			
Website: www.louisvillevisualart.org and www.multisensoryart.org			
Applicant Contact:	Grant Johnson	Title:	Strategic Comm. Director
Phone:	(304) 520-1475	Email:	grant@louisvillevisualart.org
Financial Contact:	Glenn Barber	Title:	Finance Director
Phone:	(502) 584-8166	Email:	lvabookkeeping@gmail.com
Organization's Representative who attended NDF Training: Grant Johnson			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	1824 Frankfort Avenue, Louisville, KY 40206		
Council District(s):	9	Zip Code(s):	40206
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Multisensory Public Art for Clifton			
Total Request: (\$)	\$ 10,000.00	Total Metro Award (this program) in previous year: (\$)	\$ 0.00
Purpose of Request (check all that apply):			
<input checked="" type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" 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 checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) <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 checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if applicable	
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:	Metro EAF	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			

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SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

With art education, community engagement, and professional support, Louisville Visual Art (LVA) nurtures our city's diverse artists throughout the creative life-cycle.

Our programs, all of which incorporate educational benefits, fall into three primary categories: visual art education/instruction; professional development and collateral support for local artists; and outreach programming that brings exhibitions, workshops, events and new large-scale artworks to publicly accessible spaces.

Key offerings include:

- Children's Fine Art Classes and the Academy of LVA: out-of-school-time visual art education classes taught by highly qualified instructors and delivered in partnership with public and private schools, community centers, churches, and other institutions.
- The Open Studio Series: highlighting local artists via webcasts of video interviews in their workspaces and regular weekend-long studio crawl events to promote art collection.
- The Mural Art Program: well-established initiative to bring public murals to Louisville, with a special focus on projects that benefit historically under-served groups and communities.
- Spring Break and Summer Art Camps: outside-of-school visual art-oriented day camps combining art instruction and making with socializing activities and exploration.
- Open Doors Educational Outreach: brings enriching art experiences to those with low art access - young people in juvenile detention, children in state care facilities, elders in assisted living, survivors of abuse, students in low art schools/neighborhoods, etc.
- Adult Art Instruction: series of classes available to those 18 and older.
- The LVA Spotlights Series: workshops, roundtables, and interviews supporting artist development and cultivating multiple aspects of the art ecosystem.

LVA's regular fundraisers, the LVA Honors and art[squared], not only help secure needed resources, but also celebrate and elevate contributions of local artists, art educators, and benefactors of the arts, thereby nurturing Louisville's entire cultural ecosystem.

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SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Lynn Dunbar Bayus	03/01/2022
Wilma Bethel (Honorary)	03/01/2019
Don Cartwright	01/01/2027
Laury Christensen	05/01/2022
Beverly Cote	01/01/2022
Andrew Cozzens	03/01/2022
Elizabeth B. Feldpausch	11/01/2022
Elizabeth Fennell	11/01/2023
Logan Gholson	06/01/2022
Rob Guillen	12/01/2022
Susan Hallenberg	07/01/2022
Kathy Hillerich	07/01/2023
Stewart Hoertz	10/01/2023
Nicole Humphrey	01/01/2027
Rob King	06/01/2025
Alexander Marks	10/01/2024
Colin Stouffer	09/01/2024
Jake Theisen	04/01/2024
Porter Watkins (Honorary)	03/01/2019

Describe the Board term limit policy:

Directors shall serve up to two (2) consecutive terms of three (3) years each (each term renewable at the option of the individual Director with approval by the Board). Should a Director desire to be considered for more than two (2) terms, they may at the discretion of the Board return and serve up to an additional six (6) years; provided however, that a minimum of one (1) year "holiday" be observed between any six (6) year period. In no event however, shall any Director serve more than twelve (12) years on the Board. Should a Director serve twelve (12) years or alternatively wish to resign but remain affiliated with the Association, they can serve on an honorarium board (the "Honorarium Board"), distinguishing them as a loyal and ardent supporter of the Association and its goals. Such admission to an Honorarium Board shall be upon nomination by the Executive Committee and majority vote at any meeting of the Board.

Three Highest Paid Staff Names	Annual Salary
Kristian Anderson	\$ 75,000.00
Grant Johnson	\$ 44,000.00
Amy Chase	\$ 41,000.00

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SECTION 5 – PROGRAM/PROJECT NARRATIVE

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

Project is underway, with community listening sessions already conducted, a site selected (NW corner of State and Frankfort), and artist's visualizations progressing. Completion is projected for fall 2021.

The Multisensory Public Artwork for Clifton is a large-scale permanent outdoor art installation sensory accessible to the blind and visually impaired, located not far from the Kentucky School for the Blind and the American Printing House for the Blind.

The visually impaired are often left out of planning for public artwork. This project seeks to redress that by embracing the visually impaired as its primary audience and raising the sighted community's awareness of and empathy for the challenges visually impaired people face. Elevating the prominence and value of sensory accessibility, the mural has great potential to positively influence the direction of public art in Louisville going forward.

The best source for information on the project is its website: www.multisensoryart.org

The slide stack from the original proposal to the Kentucky School for the Blind Charitable Foundation, which became the lead funder, is attached.

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

To pay the lead artist and other contracted artists/artisans (all payments for services rendered will be made directly to the providers by LVA - no sub-grantees).

To purchase materials or rent equipment necessary to fabricate the artwork.

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

Not a fundraiser.

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

The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:

- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

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

Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):

- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
- ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

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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:

Partners will measure & share success of program components as they happen:

- By counting participants. Increased participation over time is the goal.
- By noting % of participants who self-identify as blind or sensory impaired. A high proportion is sought.
- By tracking new ideas for sensory accessible components/content. Goal is to incorporate ideas from the visually impaired community & public.

Surveys will circulate at meetings, via email, & on the program's website, with yes/no prompts similar to those below. We seek a high % of "yes" responses & high participation rates.

- "If you are sensory impaired (SA), do you welcome this project?"
- "Does the Multisensory Artwork (MA) increase your empathy for visually impaired people?"
- "Did you feel your input & that of others was welcomed & respected?"
- "Does MA increase your understanding of SA provisions?"
- "Is this project in the interest of the Clifton Neighborhood?"
- "Would you like to see more SA public artworks?"
- "Would you like to see more SA generally?"

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 501(C)(3) Kentucky School for the Blind Charitable Foundation's pledge of \$50K in matching funds makes it the primary fiscal supporter of the project. As such, an ad hoc committee of the KSBCF Board will review proposed designs prior to finalization. (\$20K of the match has been disbursed. The \$10K from Metro District Nine would count towards unlocking the remainder of the match.)
- New Directions Housing Corporation (NDHC) owns the unbuilt lot on the northwest corner of State and Frankfort where the artwork will be installed. A prior partner with LVA on public murals, NDHC frequently pursues collaborations to benefit specific communities with public art, and is enthusiastic about Multisensory Public Art for Clifton.
- Highly regarded local media production company, Kertis Creative, will create a video that is sensory accessible to blind audiences and that captures the story of how this project serves blind and visually impaired (BVI) people, benefits the entire community, and points the way to increased sensory accessible public art in Louisville.
- The American Printing House for the Blind (APH) a long-standing resource for BVI people based in Clifton, has already provided advice on sensory accessibility and historical material that will inform designs. LVA Board Member, Rob Guillen, is APH Special Programs Coordinator for Government and Community Affairs. He acts as a liaison with the APH and with other national organizations that serve the visually impaired.

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SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

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

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
A: Personnel Costs Including Benefits	\$ 7,000.00	\$ 51,250.00	\$ 58,250.00
B: Rent/Utilities			\$ 0.00
C: Office Supplies			\$ 0.00
D: Telephone			\$ 0.00
E: In-town Travel			\$ 0.00
F: Client Assistance (See Detailed List on Page 8)			\$ 0.00
G: Professional Service Contracts	\$ 0.00	\$ 15,000.00	\$ 15,000.00
H: Program Materials	\$ 3,000.00	\$ 22,200.00	\$ 25,200.00
I: Community Events & Festivals (See Detailed List on Page 8)			\$ 0.00
J: Machinery & Equipment			\$ 0.00
K: Capital Project			\$ 0.00
L: Other Expenses (See Detailed List on Page 8)	\$ 0.00	\$ 1,550.00	\$ 1,550.00
*TOTAL PROGRAM/PROJECT FUNDS	\$ 10,000.00	\$ 90,000.00	\$ 100,000.00
% of Program Budget	10.00%	90.00%	100%

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

Other State, Federal or Local Government	\$ 30,000.00
United Way	
Private Contributions (do not include individual donor names)	\$ 60,000.00
Fees Collected from Program Participants	
Other (please specify)	
Total Revenue for Columns 2 Expenses **	\$ 90,000.00

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

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

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

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
NDHC / Space on property for installation	\$ 1.00	There is no readily available valuation method.
<i>Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)</i>	\$ 1.00	

*** 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: 06/01/2021

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:

Grant Johnson

Digitally signed by Grant Johnson
DN: cn=Grant Johnson, o=Louisville
Visual Art, ou,
email=grant@louisvillevisualart.org,
c=US
Date: 2021.04.23 14:47:14 -05'00'

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SECTION 7 – CERTIFICATIONS & ASSURANCES

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

Standard Assurances

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

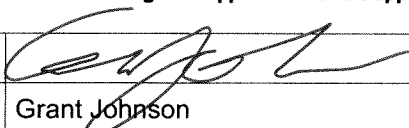
Standard Certifications

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

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

SECTION 8 – CERTIFICATIONS & ASSURANCES

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

Signature of Legal Signatory: 		Date:	04/23/2021
Legal Signatory: (please print): Grant Johnson		Title:	Strategic Comm. Dir.
Phone:	(502) 584-8166	Extension:	
Email:	grant@louisvillevisualart.org		

Request for Taxpayer Identification Number and Certification

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

Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Louisville Visual Art, Inc.		
	2 Business name/disregarded entity name, if different from above Louisville Visual Art		
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions)		Exempt payee code (if any) <u>1</u>
	5 Address (number, street, and apt. or suite no.) See instructions. 1538 Lytle Street		Exemption from FATCA reporting code (if any) <u>A</u> <small>(Applies to accounts maintained outside the U.S.)</small>
	6 City, state, and ZIP code Louisville, KY 40203	Requester's name and address (optional)	
	7 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 line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN, later.

Social security number										
or										
Employer identification number										
6	1		-	0	4	9	2	3	4	8

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

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person 	Kristian Anderson, Exec. Dir.	Date	04/29/2021
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General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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

Internal Revenue Service
District Director

Date: October 27, 1988

Louisville Visual Art
Association
3005 Upper River Road
Louisville, KY 40207

Department of the Treasury

P.O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Sarah Varnum
Telephone Number:
513-684-3957
Refer Reply to:
EP/EO, Room 4010

Dear Sir or Madam:

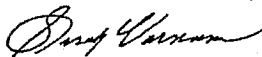
Thank you for submitting the information shown below. We have made it part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name, or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



Sarah Varnum
Taxpayer Service Representative

Item Changed: Name

From: Water Tower Art Association

To: Louisville Visual Art Association

Internal Revenue Service
District Director

Department of the Treasury

Date: JAN 21 1982

Employment Identification Number:
61-0492348
Person to Contact:
Joseph Russo
Contact Telephone Number:
513-684-3578
Internal Revenue Code Section: 501(c)(3)

Water Tower Art Association
3005 Upper River Road
Louisville, KY 40207

Dear Sir or Madam:

Thank you for submitting the information shown below or on the enclosure. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

H.M. Browning
District Director

Item Changed

From

To

Name

Art Center Association

Water Tower
Art Association

RECEIVED
NOV 20 1946
INTERNAL REVENUE AGENT IN CHARGE
LOUISVILLE, KENTUCKY

NOV 5 1946

IT:P:T:l

WHR

Art Center Association (now DBA the Water Tower Art Association)
2111 South First Street
Louisville, Kentucky

3005 Upper River Rd
Louisville, KY 40207

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you will not be required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

You will be required, however, to file annually, beginning with your current accounting period, an information return on Form 990 with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period.

- 2 -

Art Center Association -

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(e) and (q) of the Internal Revenue Code, as amended, and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Respectfully,

(Signed) E. I. McLarney

Deputy Commissioner.

This determination was granted under section 101 (6) of the Internal Revenue Code of 1939 which now corresponds with section 501 (c) (3) of the Internal Revenue Code of 1954.

MHRyan/vcn
11-1-46

Louisville Visual Art Budget	FY2021
Income	
Earned Income	
Program Income	220,000
Art Sales	2,500
Studio Rental	7,000
Fund for the Arts (Partnership)	33,653
Total Earned Income	263,153
Special Events	
Special Events-Income	40,000
Special Events-Sponsorships	12,500
Special Events-Expense	-20,000
Total Special Events	32,500
Contributed Income	
Give Local Louisville Day	15,000
Fund for the Arts (SIG Operating)	37,860
Government	30,700
National Foundations	10,000
Local Foundations	60,000
Corporations	15,000
Memberships	4,000
Board Individual Donations	15,000
Individual Donations	65,000
Total Contributed Income	252,560
Total Income	548,213
Expense	
Program Expenses	
Staff Salaries, Benefits (allocated to Programs)	306,000
Instructor/Contract Payments	65,000
Supplies	15,000
Artist/Org Commission	35,000
Rent	14,000
Total Program Expenses	435,000
Administrative/Operating Expenses	
Advertising/Marketing	3,000
Bank/Processing Fees	3,500
Depreciation/Amortization	10,000
Meals & Entertainment	1,000
Office Expenses	10,000
Organizational Memberships Exp	2,500
Printing/Promotion	6,000
Staff Salaries, Benefits (allocated to Administration)	45,000
Technology	9,000
Utilities	10,000
Total Administrative Expenses	100,000

Fundraising

Staff Salaries, Benefits (allocated to Fundraising)

50,000

Grant Writer

10,000

Total Fundraising

60,000

Total Expenses

595,000

Net Income

-46,787

LVA Cash Forecast Cash Flow (4 months)

Ending Balance after 4 Months **120,785**

	Beginning Period:				4/1/21
	Apr-21	May-21	Jun-21	Jul-21	
Cash on Hand (beginning of month)	196,675	216,375	177,865	155,075	
CASH RECEIPTS					
Accounts Receivable					
FFTA Operating	5,600	5,600	5,600	5,600	
FFTA Programming					
Dedicated Programming	25,000				Philadelphia/summer camp
CFAC					
Grants					
Board Dues	500	500	500	500	
Tactile Mural					
Studio Rent	400	400	400	400	
Donations	250	250	250	250	
Porter Watkins Quarterly	12,500				12,500
Annual Campaign					
Art Squared			20,000		
Honors					
Loan/ other cash inj.	45,000				Porter loan turnaround
TOTAL CASH RECEIPTS	0	6,750	26,750	19,250	
Total Cash Available (before cash out)	196,675	223,125	204,615	174,325	
CASH PAID OUT					
Accounts Payable	4,000				credit card/vaic
Purchases Programs	1,500				
Summer Camp Pay				3,000	
Payroll	31,000	31,000	31,000	31,000	
Health Care	4,360	4,360	4,360	4,360	
Outside services					

	Apr-21	May-21	Jun-21	Jul-21
CFAC Pay	18,710	720		6,000
Program Payments				
Tactile Mural	4,500	4,500	4,500	4,500 stopped in July
Honors & Art Squared			5,000	
Professional Services	800			Strothman
Rent	1,130	1,130	1,130	1,130
Office/Admin	2,000	2,000	2,000	2,000
Utilities	600	600	600	600
Insurance	950	950	950	950
Miscellaneous				
SUBTOTAL	0	45,260	49,540	53,540
Other				
TOTAL CASH PAID OUT	0	45,260	49,540	53,540
Cash Position (end of month)	196,675	177,865	155,075	120,785
ESSENTIAL OPERATING DATA (non cash flow information)				
Line of Credit Amount	0			

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2019, or fiscal year beginning JUN 1, 2019, and ending MAY 31, 2020

2019

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization

Employer identification number

Louisville Visual Art

61-0492348

Name and title of officer

Glenn Barber
Director of Finance

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a	Form 990 check here	▶ <input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>690,462.</u>
2a	Form 990-EZ check here	▶ <input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here	▶ <input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here	▶ <input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a	Form 8868 check here	▶ <input type="checkbox"/>	b	Balance Due (Form 8868, line 3c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize Strothman & Company, P.S.C. to enter my PIN 92348
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

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

61674121983

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ Strothman & Company, P.S.C. Date ▶ 02/03/21

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Extended to April 15, 2021

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

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

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

2019
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning **JUN 1, 2019** and ending **MAY 31, 2020**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Louisville Visual Art Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1538 Lytle Street City or town, state or province, country, and ZIP or foreign postal code Louisville, KY 40203 F Name and address of principal officer: Glenn Barber same as C above	D Employer identification number 61-0492348 E Telephone number (502) 584-8166 G Gross receipts \$ 712,563. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.LOUISVILLEVISUALART.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1942 M State of legal domicile: KY

Part I Summary

1	Briefly describe the organization's mission or most significant activities: To improve lives through visual arts education, community outreach, and artist support.		
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	24
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	24
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	8
6	Total number of volunteers (estimate if necessary)	6	50
7 a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 39	7b	0.
8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9	Program service revenue (Part VIII, line 2g)	349,906.	473,633.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	325,738.	193,978.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	38,914.	5,024.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	13,743.	17,827.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	728,301.	690,462.
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.
16 a	Professional fundraising fees (Part IX, column (A), line 11e)	354,482.	350,098.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 66,265.	0.	0.
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	351,484.	296,321.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	705,966.	646,419.
19	Revenue less expenses. Subtract line 18 from line 12	22,335.	44,043.
20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21	Total liabilities (Part X, line 26)	1,387,191.	1,471,978.
22	Net assets or fund balances. Subtract line 21 from line 20	116,269.	119,471.
22		1,270,922.	1,352,507.

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 Glenn Barber, Director of Finance Type or print name and title	Date _____
Paid Preparer Use Only	Print/Type preparer's name James Steverson	Preparer's signature _____
	Date 02/03/21	Check <input type="checkbox"/> if self-employed PTIN P00174524
	Firm's name ▶ Strothman & Company, P.S.C.	Firm's EIN ▶ 61-1191655
	Firm's address ▶ 325 W. Main St. Suite 1600 Louisville, KY 40202-4251	Phone no. (502) 585-1600

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
To improve lives through visual arts education, community outreach, and artist support.

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

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

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

4a (Code: _____) (Expenses \$ 443,948. including grants of \$ _____) (Revenue \$ 193,978.)
As a creative hub now established in the Portland neighborhood, they are dedicated to engaging and encouraging artists through programming such as MAP (Mural Art Program), Artebella, Open Studio Weekend, and weekly calls for artists. LVA is shaping and inspiring the next generation of creative leaders by providing quality instruction annually through children's fine art classes and outreach programs in schools and community centers. Louisville Visual Art aims to engage, inspire, and improve our community through the arts.

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

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

4e Total program service expenses **443,948.**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b 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	

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

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

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 24		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 24		
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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		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?		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?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		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?		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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	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	X	
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?		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		X
b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		X
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?		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?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **►KY**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **►**
Louisville Visual Art Association - (502) 584-8166
1538 Lytle St, 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 or note to any line in this Part VII

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MARTI KUEHN PRESIDENT	1.00	X		X				0.	0.	0.
(2) ELIZABETH FELDPAUSCH SECRETARY	1.00	X		X				0.	0.	0.
(3) PREWITT LANE TREASURER	1.00	X		X				0.	0.	0.
(4) ROB KING BOARD MEMBER	1.00	X						0.	0.	0.
(5) DEIRDRE ALPHENAAR BOARD MEMBER	1.00	X						0.	0.	0.
(6) LYNN DUNBAR BAYUS BOARD MEMBER	1.00	X						0.	0.	0.
(7) KELLIE BECKMAN BOARD MEMBER	1.00	X						0.	0.	0.
(8) WILMA BETHEL BOARD MEMBER	1.00	X						0.	0.	0.
(9) LAURY CHRISTENSEN BOARD MEMBER	1.00	X						0.	0.	0.
(10) BEVERLY COTE BOARD MEMBER	1.00	X						0.	0.	0.
(11) CHANNING COX BOARD MEMBER	1.00	X						0.	0.	0.
(12) ANDREW COZZENS BOARD MEMBER	1.00	X						0.	0.	0.
(13) HANNAH DRAKE BOARD MEMBER	1.00	X						0.	0.	0.
(14) EBONI EDWARDS BOARD MEMBER	1.00	X						0.	0.	0.
(15) LOGAN GHOLSON BOARD MEMBER	1.00	X						0.	0.	0.
(16) SUSAN HALLENBERG BOARD MEMBER	1.00	X						0.	0.	0.
(17) KATHY HILLERICH BOARD MEMBER	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) STEWART HOERTZ BOARD MEMBER	1.00	X						0.	0.	0.
(19) ALEXANDER MARKS BOARD MEMBER	1.00	X						0.	0.	0.
(20) ANDREW PRESTON BOARD MEMBER	1.00	X						0.	0.	0.
(21) COLIN STOUFFER BOARD MEMBER	1.00	X						0.	0.	0.
(22) JAKE THEISEN VICE PRESIDENT	1.00	X		X				0.	0.	0.
(23) AMY WAGNER BOARD MEMBER	1.00	X						0.	0.	0.
(24) PORTER WATKINS BOARD MEMBER	1.00	X						0.	0.	0.
(25) LINDY CASEBIER EXECUTIVE DIRECTOR (PARTIAL YEAR)	40.00	X		X				75,000.	0.	0.
1b Subtotal								75,000.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								75,000.	0.	0.

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b	2,934.			
	c	Fundraising events	1c	11,500.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	31,300.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	427,899.			
	g	Noncash contributions included in lines 1a-1f	1g \$				
	h Total. Add lines 1a-1f			473,633.			
	Program Service Revenue	2 a	<u>Exhibition & Workshop</u>	Business Code	900099	188,330.	188,330.
b		<u>Rental and Other</u>	Business Code	900099	3,119.	3,119.	
c		<u>Fiscal Sponsorship Rev</u>	Business Code	900099	2,529.	2,529.	
d							
e							
f		All other program service revenue					
g Total. Add lines 2a-2f			193,978.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		5,024.		5,024.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real	6a			
			(ii) Personal	6b			
				6c			
	d Net rental income or (loss)						
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	7a			
			(ii) Other	7b			
				7c			
	d Net gain or (loss)						
	8 a	Gross income from fundraising events (not including \$ <u>11,500.</u> of contributions reported on line 1c). See Part IV, line 18		8a	39,928.		
				8b	22,101.		
	c Net income or (loss) from fundraising events			17,827.		17,827.	
9 a	Gross income from gaming activities. See Part IV, line 19		9a				
			9b				
c Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances		10a				
			10b				
		c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a		Business Code				
	b						
	c						
	d	All other revenue					
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			690,462.	193,978.	0.	22,851.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	75,000.	50,550.	14,025.	10,425.
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	206,302.	139,048.	38,578.	28,676.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	6,718.	4,528.	1,256.	934.
9 Other employee benefits	38,790.	26,144.	7,254.	5,392.
10 Payroll taxes	23,288.	15,696.	4,355.	3,237.
11 Fees for services (nonemployees):				
a Management	3,516.			3,516.
b Legal				
c Accounting	39,642.		39,642.	
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.)	109,329.	109,329.		
12 Advertising and promotion				
13 Office expenses	27,511.	18,543.	5,144.	3,824.
14 Information technology	8,055.	2,055.	6,000.	
15 Royalties				
16 Occupancy	30,132.	18,340.	10,950.	842.
17 Travel	4,152.	2,798.	777.	577.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,175.	792.	220.	163.
20 Interest	545.		545.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	14,965.	10,086.	2,799.	2,080.
23 Insurance	10,065.	6,784.	1,882.	1,399.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Art Supplies	29,869.	29,869.		
b Awards and Prizes	7,500.	7,500.		
c Fundraising	4,691.			4,691.
d Miscellaneous	2,800.	1,886.	524.	390.
e All other expenses	2,374.		2,255.	119.
25 Total functional expenses. Add lines 1 through 24e	646,419.	443,948.	136,206.	66,265.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	66,004.	1	154,406.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	37,969.	4	20,627.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	29,560.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,130.	9	0.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 668,616.		
	b Less: accumulated depreciation	10b 114,063.		
		569,518.	10c	554,553.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	712,570.	12	712,832.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,387,191.	16	1,471,978.	
Liabilities	17 Accounts payable and accrued expenses	33,104.	17	13,463.
	18 Grants payable		18	
	19 Deferred revenue	38,165.	19	20,359.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	45,000.	22	45,000.
	23 Secured mortgages and notes payable to unrelated third parties		23	40,649.
	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		25	
	26 Total liabilities. Add lines 17 through 25	116,269.	26	119,471.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	551,352.	27	471,924.
	28 Net assets with donor restrictions	719,570.	28	880,583.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,270,922.	32	1,352,507.
33 Total liabilities and net assets/fund balances	1,387,191.	33	1,471,978.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	690,462.
2	Total expenses (must equal Part IX, column (A), line 25)	2	646,419.
3	Revenue less expenses. Subtract line 2 from line 1	3	44,043.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,270,922.
5	Net unrealized gains (losses) on investments	5	37,542.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,352,507.

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization Louisville Visual Art	Employer identification number 61-0492348
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	327,790.	389,672.	368,408.	349,906.	473,633.	1909409.
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	327,790.	389,672.	368,408.	349,906.	473,633.	1909409.
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)						210,893.
6 Public support. Subtract line 5 from line 4.						1698516.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	327,790.	389,672.	368,408.	349,906.	473,633.	1909409.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	27,879.	29,446.	15,254.		5,024.	77,603.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)				36,526.	39,928.	76,454.
11 Total support. Add lines 7 through 10						2063466.
12 Gross receipts from related activities, etc. (see instructions)					12	519,715.
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 2019 (line 6, column (f) divided by line 11, column (f))	14	82.31	%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	90.38	%
16a 33 1/3% support test - 2019. 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 - 2018. 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 - 2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 VI.)						
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 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2019. 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 - 2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

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

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

OMB No. 1545-0047

2019

Name of the organization

Louisville Visual Art

Employer identification number

61-0492348

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

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

Form 990-PF

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

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

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

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) (2019)

Name of organization Louisville Visual Art	Employer identification number 61-0492348
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FUND FOR THE ARTS 623 WEST MAIN STREET #200 LOUISVILLE, KY 40202	\$ 75,719.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT 611 WEST JEFFERSON ST LOUISVILLE, KY 40202	\$ 31,300.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	COMMUNITY FOUNDATION OF LOUISVILLE 325 WEST MAIN STREET SUITE 110 LOUISVILLE, KY 40207	\$ 16,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	ANONYMOUS 1538 LYTTLE STREET Louisville, KY 40203	\$ 51,840.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	WL LYONS BROWN FOUNDATION 333 EAST MAIN STREET STE 401 LOUISVILLE, KY 40202	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	CLARK FAMILY FOUNDATION 868 102ND AVE N #302 NAPLES, FL 34108	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Louisville Visual Art	Employer identification number 61-0492348
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	NORTON FOUNDATION 333 EAST MAIN STREET STE 400 LOUISVILLE, KY 40202	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Louisville Visual Art	Employer identification number 61-0492348
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization Louisville Visual Art	Employer identification number 61-0492348
--	---

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

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

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

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

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

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

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

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

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2019
Open to Public Inspection

Name of the organization **Louisville Visual Art** Employer identification number **61-0492348**

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

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

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

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

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
- Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- Number of states where property subject to conservation easement is located ▶ _____
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
- Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____
- Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____
- 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)?
- In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1	▶	\$ _____
(ii) Assets included in Form 990, Part X	▶	\$ _____
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1	▶	\$ _____
b Assets included in Form 990, Part X	▶	\$ _____

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	712,570.	630,239.	606,358.	565,811.	584,671.
b Contributions		28,872.			21,198.
c Net investment earnings, gains, and losses	37,542.	92,373.	57,957.	69,401.	-12,178.
d Grants or scholarships					
e Other expenditures for facilities and programs	36,231.	37,027.	34,076.	28,854.	27,880.
f Administrative expenses	1,049.	1,887.			
g End of year balance	712,832.	712,570.	630,239.	606,358.	565,811.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment 5.65 %
 - c Term endowment 94.35 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|----|
| (i) Unrelated organizations | X | |
| (ii) Related organizations | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		51,291.		51,291.
b Buildings		464,163.	58,643.	405,520.
c Leasehold improvements		95,244.	2,305.	92,939.
d Equipment		57,918.	53,115.	4,803.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 554,553.

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) Beneficial Interest in		
(B) Perp Trust	712,832.	End-of-Year Market Value
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	712,832.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	750,105.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	37,542.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	37,542.
3	Subtract line 2e from line 1		3	712,563.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	-22,101.	
c	Add lines 4a and 4b		4c	-22,101.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	690,462.

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

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

1	Total expenses and losses per audited financial statements		1	668,520.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	22,101.	
e	Add lines 2a through 2d		2e	22,101.
3	Subtract line 2e from line 1		3	646,419.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
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	646,419.

Part XIII Supplemental Information.

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

Part V, line 4:

Distributions from the earning' of the Beneficial Interest in the Perpetual Trust are used for administrative and program expenses.

Part X, Line 2:

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). No provision for income taxes has been made in the accompanying financial statements.

Part XIII Supplemental Information *(continued)*

Part XI, Line 4b - Other Adjustments:

Fundraising Expenses -22,101.

Part XII, Line 2d - Other Adjustments:

Fundraising Expenses 22,101.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		8X8 Art Sale	Honors Awards	None		
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	1,485.	49,943.	51,428.	
	2	Less: Contributions		11,500.	11,500.	
	3	Gross income (line 1 minus line 2)	1,485.	38,443.	39,928.	
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses		22,101.	22,101.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)				22,101.
	11	Net income summary. Subtract line 10 from line 3, column (d)				17,827.

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2019**Open to Public
Inspection**

Name of the organization

Louisville Visual Art

Employer identification number

61-0492348

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

The Treasurer and Finance Committee review the 990 and the return is distributed to the Board of Directors prior to filing with the IRS.

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

Officers complete a compliance survey for every year.

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

Compensation is established by an independent consultant and then reviewed and approved by the Board of Directors.

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

Documents available upon request.

Form 990, Part IX, Line 11g, Other Fees:

Contract Labor:

Program service expenses	96,294.
Management and general expenses	0.
Fundraising expenses	0.
Total expenses	96,294.

Artists Commissions:

Program service expenses	13,035.
Management and general expenses	0.
Fundraising expenses	0.
Total expenses	13,035.

Name of the organization Louisville Visual Art	Employer identification number 61-0492348
--	---

Total Other Fees on Form 990, Part IX, line 11g, Col A **109,329.**

Form 990, Part XII, Line 2c

The process has not changed from prior year.

Form **8868**
(Rev. January 2020)

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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

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

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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

Type or print	Name of exempt organization or other filer, see instructions. Louisville Visual Art	Taxpayer identification number (TIN) 61-0492348
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 1538 Lytle Street	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Louisville, KY 40203	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

Louisville Visual Art Association

- The books are in the care of ▶ **1538 Lytle St - Louisville, KY 40203**
Telephone No. ▶ **(502) 584-8166** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **April 15, 2021**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning **JUN 1, 2019**, and ending **MAY 31, 2020**.

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

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

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

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2020)

MAR 19 42 1590

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Commonwealth of Kentucky

Department of State



Office of **Secretary of State**

GEORGE GLENN HATCHER, SECRETARY

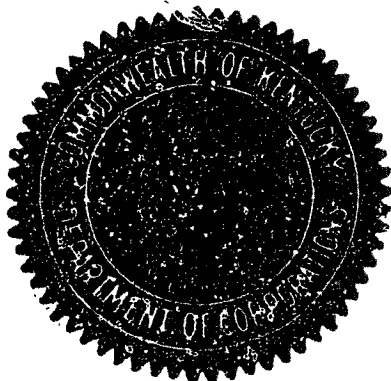
DOMESTIC CORPORATION DEPARTMENT
NON-STOCK CORPORATION

I, *George Glenn Hatcher, Secretary of the State of Kentucky*, hereby certify that a certified copy of *Articles of Incorporation of the* _____

ART CENTER ASSOCIATION

has this day been filed in my office.

It appearing from said Articles of Incorporation that the said Corporation has no capital stock, and no private pecuniary profit is to be derived therefrom, the said Corporation is not required by law to pay a tax on organization; and it further appearing that the aforesaid Corporation has complied with all the requirements of the law, this certificate is issued as evidence of the fact that the said Corporation is now authorized and empowered to do business in this State under its charter, subject to the restrictions imposed by the statutes of Kentucky.



Given under my hand as Secretary of State,
this 7th day of March 1942

George Glenn Hatcher
Secretary of State
By _____
Corporation Clerk

ARTICLES OF INCORPORATION
OF THE

ART CENTER ASSOCIATION MAR 19 42 1550

KNOW ALL MEN BY THESE PRESENTS, that we, Arthur D. Allen, Jane M. Allen, Morris Belknap, Kathryn Browder, Helen W. Burnett, Alice Cane, Wavin Brown, Austine B. Morton, Foree Dennis, Adele Brandeis, Lucy Diecks, Marcia S. Hite, Norman Kohlhepp, Martin Shallenberger, Dorothy Irene Kohlhepp, Laura E.K. Green, Murah Culter, Maud Ainslie, Ethel duPont, Julia Duke Henning, Marion Long, Ida Belle G. Thompson, Anna Mae Hallenberg, Lois P. Smock, Dorothy N. Doe and Tess H. Speidel, of Jefferson County, Kentucky do hereby associate ourselves and our successors in office and become a non-profit body - corporate and politic, without capital stock, for the purposes hereinafter set forth.

1. The name of the Corporation shall be the "Art Center Association."
2. The object for which this corporation is formed is the promotion of Art and Art Education in Louisville, Kentucky.
3. No person shall derive any pecuniary profit from the operation of this corporation.
4. The principal place of business shall be in Louisville, Jefferson County, Kentucky. The corporation shall have the right to sue and be sued, contract and be contracted with, to have and to use a common seal, and after same at pleasure, and receive and hold property, real and personal, whether obtained by purchase, gift or devise, as may be necessary to carry on or promote the objects of this corporation, and may sell, mortgage, or dispose of said property at pleasure,

RECEIVED

MAR 2 - 1942

George Glenn Hatcher
SECRETARY OF STATE

unless the property has been received as a gift or devise for some special purpose, and if so received it shall be used and applied only for such purpose. Private property of the members shall not be subject to the payment of the debts of the corporation.

5. This corporation shall have all the rights, powers and authorities that any corporation could have under and by virtue of the Act relating to religious, charitable and educational institutions, and which may be necessary and proper in order to carry out the objects and purposes herein set forth.

6. This Corporation shall be governed by a Board of Directors, consisting of not less than nine (9) nor more than thirty-three (33) members to be elected as provided in its by-laws.

7. Until the by-laws otherwise provide, the Board of Directors shall consist of Arthur D. Allen, Jane M. Allen, Morris Belknap, Kathryn Browder, Nora I. Bullitt, Helen W. Burnett, Alice Cane, Mavin Brown, Austine B. Morton, Foree Dennis, Adele Brandeis, Lucy Diecks, Marcia S. Hite, Norman Kohlhepp, Martin Shallenberger, Dorothy Irene Kohlhepp, Laura E.K. Green, Murah Culter, Maude Ainslie, Ethel duPont, Anne Bruce Haldeman, Julia Duke Henning, Marion Long, Jane M. Norton, Dorothy Prentice, Ida Belle G. Thompson, Paulie B. Johnson, Tessa Merritt, Anna Mae Hallenberg, Lois P. Smock, Dorothy N. Doe and Tess H. Speidel, who shall hold office until their successors shall have been elected and enter into the performance of their duties. The first regular election for Directors shall be held on a day in March, 1942 to be fixed by the Board of Directors and annually thereafter on the date provided in the By-Laws.

8. This Corporation shall begin its existence when the Articles of Incorporation are filed and recorded in the office of the Secretary of State and a certificate of fact has been issued, and shall continue for fifty (50) years, unless sooner dissolved as provided by law.

IN TESTIMONY WHEREOF witness our signatures this 27th day of February, 1948, at Louisville, Jefferson County, Kentucky.

<u>Alice Cane</u>	<u>Kathryn Browder</u>
<u>Marion Long</u>	<u>Adele Bendeis</u>
<u>Foree Dannie</u>	<u>Austine B. Morton</u>
<u>Morris Balknap</u>	<u>Anna Mae Hallenberg</u>
<u>Maude Ainslie</u>	<u>Martin Shallenberger</u>
<u>Julia Duke Henning,</u>	<u>Lucy Daecks</u>
<u>Ida Belle G. Thompson</u>	<u>Lois P. Smock</u>
<u>Marcia S. Hite</u>	<u>Tess H. Speidel</u>
<u>Marah Pace Culter</u>	<u>Ethel duPont</u>
<u>Arthur D. Allen</u>	<u>Dorothy N. Doe</u>
<u>Jane M. Allen</u>	<u>Helen W. Burnett</u>
<u>Dorothy Irene Kohlhepp</u>	
<u>Laura E.K. Green,</u>	
<u>Mavin Brown</u>	
<u>Norman Kohlhepp</u>	

THE COMMONWEALTH OF KENTUCKY }
COUNTY OF JEFFERSON } SGT

I, the undersigned, a Notary Public in and for the state and County aforesaid do hereby certify that the foregoing instrument of writing was on this day produced to me in my office and was before me signed and acknowledged by Arthur D. Allen, Jane M. Allen, Morris Belknap, Kathryn Browder, Helen W. Burnett, Alice Cane, Mavin Brown, Austine B. Morton, Foree Dennis, Adele Brandeis, Lucy Diecks, Marcia S. Hite, Norman Kohlhepp, Martin Shallenberger, Dorothy Irene Kohlhepp, Laura E.K. Green, Murah Pace Culter, Maud Ainslie, Ethel DuPont, Julia Duke Henning, Marion Long, Ida Belle G. Thompson, Anna Mae Hallenberg, Lois P. Smock, Dorothy W. Doe and Tess H. Spidel, parties thereto, to be not and deed.

Given under my hand this the 27th day of February, 1942.

My commission expires December 5, 1942.

Marcella Stickler
Notary Public, Jefferson County, Ky.

S E A L

in the State of Kentucky, do hereby certify on this day at 11:38 o'clock A.M. that the foregoing Articles of Incorporation were produced to me in my office, and that I have recorded them, this, and the foregoing certificate in my said office.

Witness my hand this 28 day of February 1942.
C. P. Heisen Clerk

A COPY, Attest:

C. P. Heisen Clerk
H. C. Houser P. C.

ANNA HUBBUCH SETTLE
ATTORNEY AT LAW
KENTUCKY HOME LIFE BLDG.
LOUISVILLE, KENTUCKY

MAR 1942

1590

February 28, 1942

Hon. George Glenn Hatcher,
Secretary of State,
Frankfort, Kentucky.

Dear Mr. Hatcher:

I am inclosing herewith an attested copy of the Articles of Incorporation of the Art Center Association. There is also inclosed check for \$8.00, made payable to the State Treasurer as a filing fee.

I am also inclosing notice of dissolution of the Louisville Art Association and the Art Center of Louisville, Incorporated. If there is any charge for filing these will you be good enough to let me know the amount.

Yours very truly,

Anna H. Settle

Anna H. Settle

AHS:ms
Inca. 4

*Re Fu \$3.00
Proct \$5.00*
*MS
3-2-42*

Financial Statements

2019

Louisville Visual Art, Inc.

May 31, 2019 and 2018



Financial Statements

Louisville Visual Art, Inc.

May 31, 2019 and 2018

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Strothman and Company
Certified Public Accountants and Advisors
1600 Waterfront Plaza
325 West Main Street
Louisville, KY 40202
502 585 1600



Independent Auditors' Report

Board of Directors
Louisville Visual Art, Inc.
Louisville, Kentucky

We have audited the accompanying financial statements of the Louisville Visual Art, Inc. (the "Organization"), which comprise the statements of financial position as of May 31, 2019 and 2018, 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. 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 auditors consider internal control relevant to the Organization'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 Organization'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.

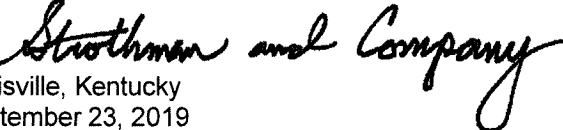
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of May 31, 2019 and 2018, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle – Adoption of Financial Accounting Standards Board Accounting Standards Update

As discussed in Note B, the Organization adopted the requirements of Financial Accounting Standards Board, Accounting Standards Update No. 2016-14 retroactive to 2018. Our opinion is not modified with respect to this matter.


Louisville, Kentucky
September 23, 2019

Statements of Financial Position

Louisville Visual Art, Inc.

	May 31	
	2019	2018
Assets		
Cash and cash equivalents	\$ 66,004	\$ 69,529
Grants and accounts receivable	37,969	12,158
Promises to give		10,500
Prepaid expenses	1,130	5,474
Property and equipment, net of accumulated depreciation	569,518	585,047
Beneficial interest in perpetual trusts	712,570	630,239
	<u>712,570</u>	<u>630,239</u>
Total Assets	\$ 1,387,191	\$ 1,312,947
Liabilities and Net Assets		
Accounts payable	\$ 31,012	\$ 9,104
Accrued expenses and other	2,092	13,468
Deferred revenues	33,808	69,310
Fiscal sponsorship payable	4,357	3,503
Note payable, related party	45,000	45,000
	<u>45,000</u>	<u>45,000</u>
Total Liabilities	116,269	140,385
Net Assets		
Without donor restrictions	551,352	530,237
With donor restrictions	719,570	642,325
	<u>719,570</u>	<u>642,325</u>
Total Net Assets	1,270,922	1,172,562
Total Liabilities and Net Assets	\$ 1,387,191	\$ 1,312,947

See Notes to Financial Statements

Statements of Activities
Louisville Visual Art, Inc.

	Year Ended May 31					
	2019			2018		
	Net Assets Without Restrictions	Net Assets With Restrictions	Total	Net Assets Without Restrictions	Net Assets With Restrictions	Total
Revenues and Support						
Grants and contributions	\$ 321,141	\$ 7,000	\$ 328,141	\$ 343,643	\$ 20,500	\$ 364,143
Membership income	3,765		3,765	4,265		4,265
Proceeds from special events	54,526		54,526	63,022		63,022
Program revenue	318,989		318,989	315,289		315,289
Investment income				92		92
Change in value of perpetual trust	32,608	82,331	114,939		39,043	39,043
Fiscal sponsorship revenue	1,015		1,015	3,061		3,061
Rental and other revenue	5,734		5,734	12,858		12,858
Total Support	737,778	89,331	827,109	742,230	59,543	801,773
Net Assets Released From Restrictions	12,086	(12,086)		49,576	(49,576)	
Total Revenues and Support	749,864	77,245	827,109	791,806	9,967	801,773
Expenses						
Program expenses	515,735		515,735	597,068		597,068
Direct benefits to donors	22,783		22,783	18,145		18,145
Management and general	103,695		103,695	96,697		96,697
Fundraising	86,536		86,536	89,298		89,298
Total Expenses	728,749		728,749	801,208		801,208
Change in Net Assets	21,115	77,245	98,360	(9,402)	9,967	565
Net Assets Beginning of Year	530,237	642,325	1,172,562	539,639	632,358	1,171,997
Net Assets End of Year	\$ 551,352	\$ 719,570	\$ 1,270,922	\$ 530,237	\$ 642,325	\$ 1,172,562

See Notes to Financial Statements

Statement of Functional Expenses

Louisville Visual Art, Inc.

Year Ended May 31, 2019

	<u>Program Services</u>	<u>Direct Benefits to Donors</u>	<u>Management and General Expenses</u>	<u>Fundraising Expenses</u>	<u>Total Expenses</u>
Salaries	\$ 192,369		\$ 53,372	\$ 39,672	\$ 285,413
Payroll taxes and benefits	46,552		12,916	9,601	69,069
Fundraising expense				9,086	9,086
Professional fees			11,768	16,300	28,068
Office expense and supplies	16,687		4,630	3,441	24,758
Telephone	1,934		537	399	2,870
Travel	6,284		1,743	1,296	9,323
Contract labor	106,150				106,150
Art supplies	30,512				30,512
Artist commissions	57,064				57,064
Awards and prizes	11,290				11,290
Repairs and maintenance	10,501		2,913	2,165	15,579
Insurance	7,446		2,066	1,536	11,048
Occupancy	14,310		8,368		22,678
Development costs		\$ 22,783			22,783
Membership expense			413	22	435
Technology			880		880
Miscellaneous	4,169		1,157	860	6,186
Interest			28		28
Depreciation	10,467		2,904	2,158	15,529
Total Expenses	<u>\$ 515,735</u>	<u>\$ 22,783</u>	<u>\$ 103,695</u>	<u>\$ 86,536</u>	<u>\$ 728,749</u>

See Notes to Financial Statements

Statement of Functional Expenses

Louisville Visual Art, Inc.

Year Ended May 31, 2018

	<u>Program Services</u>	<u>Direct Benefits to Donors</u>	<u>Management and General Expenses</u>	<u>Fundraising Expenses</u>	<u>Total Expenses</u>
Salaries	\$ 205,161		\$ 56,921	\$ 42,311	\$ 304,393
Payroll taxes and benefits	40,607		11,266	8,375	60,248
Fundraising expense				21,891	21,891
Professional fees			9,701	5,945	15,646
Office expense and supplies	12,859		3,568	2,651	19,078
Telephone	3,106		862	641	4,609
Travel	8,287		2,299	1,709	12,295
Contract labor	131,094				131,094
Art supplies	43,519				43,519
Artist commissions	79,807				79,807
Awards and prizes	12,250				12,250
Repairs and maintenance	5,783		2,797		8,580
Insurance	8,236		2,285	1,698	12,219
Occupancy	24,374				24,374
Development costs		\$ 18,145			18,145
Membership expense			1,501	79	1,580
Technology			119		119
Miscellaneous	7,853		2,179	1,620	11,652
Fiscal sponsorship disbursements	2,602				2,602
Depreciation	11,530		3,199	2,378	17,107
Total Expenses	\$ 597,068	\$ 18,145	\$ 96,697	\$ 89,298	\$ 801,208

See Notes to Financial Statements

Statements of Cash Flows

Louisville Visual Art, Inc.

	Year Ended May 31	
	2019	2018
Operating Activities		
Change in net assets	\$ 98,360	\$ 565
Adjustments		
Depreciation	15,529	17,107
Increase in value of perpetual trusts	(82,331)	(23,881)
Changes in operating assets and liabilities		
Grants and accounts receivable	(25,811)	28,624
Promises to give	10,500	15,500
Prepaid expenses	4,344	1,709
Accounts payable	21,908	(6,461)
Accrued expenses and other	(11,376)	(4,077)
Deferred revenue	(35,502)	(37,775)
Fiscal sponsorship payable	854	3,503
	<u>(3,525)</u>	<u>(5,186)</u>
Net Cash Used In Operating Activities		
Investing Activities		
Purchases of property and equipment		(16,493)
Proceeds from sale of investments		9,437
		<u>(7,056)</u>
Net Cash Used In Investing Activities		
	<u>(3,525)</u>	<u>(12,242)</u>
Net Decrease in Cash and Cash Equivalents		
Cash and Cash Equivalents Beginning of Year	<u>69,529</u>	<u>81,771</u>
Cash and Cash Equivalents End of Year	<u>\$ 66,004</u>	<u>\$ 69,529</u>
Supplemental Disclosure of Cash Flow Information		
Interest paid	<u>\$ 28</u>	<u>\$ 655</u>

See Notes to Financial Statements

Notes to Financial Statements

Louisville Visual Art, Inc.

May 31, 2019 and 2018

Note A--Nature of Operations

Louisville Visual Art, Inc. (the "Organization"), located in Louisville, Kentucky, was organized under the laws of the Commonwealth of Kentucky in September 1987. The Organization was originally organized under the name of Water Tower Art Association; in September 1988 changed their name to Louisville Visual Art Association, Inc.; and in fiscal year 2016, the Organization elected to change their name again to its current name. The mission of the Organization is to improve lives through visual art education, community outreach and artist support. A significant portion of the Organization's funding is from the Fund for the Arts, grants, contributions, membership and program service fees. The Organization also receives investment and rental income.

Note B--Summary of Significant Accounting Policies

Basis of Accounting--The Organization follows generally accepted accounting principles as outlined in the Financial Accounting Standards Board's *Accounting Standards Codification* ("GAAP"). Significant accounting policies are as follows:

Financial Statement Presentation--The Organization reports information regarding its financial position and activities according to two classes of net assets; without donor restrictions, and with donor restrictions. Contributions received are recorded as with donor restriction or without donor restriction support, depending on the existence and/or nature of any donor restrictions.

Estimates--The preparation of financial statements in accordance with generally accepted accounting principles generally accepted in the United States of America requires management to make assumptions on estimates 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.

Cash and Cash Equivalents--For purposes of the statements of cash flows, the Organization considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

Grants Receivable--Grants receivable consists primarily of receivables from other organizations and businesses for revenues earned by the Organization. An allowance for uncollectibles is recorded to the extent it is probable that a portion or all of a particular account will not be collected. Receivables are considered uncollectible if payments are not received in ninety days. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected. There is no allowance for uncollectibles at May 31, 2019 and 2018.

Beneficial Interest in Perpetual Trusts--Beneficial interests in perpetual trusts are funds held by outside trustees for the benefit of the Organization in accordance with the terms of irrevocable trusts. These funds are neither in the possession, nor under the control, of the Organization. The terms provide that the Organization is to receive all or a portion of the income earned by the funds that are held in trust. The fair values of the trusts are recognized as assets. Distributions from the trusts are recorded as a decrease in the beneficial interest.

Continued

Notes to Financial Statements--Continued

Louisville Visual Art, Inc.

May 31, 2019 and 2018

Note B--Summary of Significant Accounting Policies--Continued

Promises to Give--Promises to give are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Promises to give becoming due in the next year are recorded at net realizable value. Promises to give due in subsequent years are reported at the present value of their net realizable value, using risk-adjusted discount rate applicable to the years in which the promises are received. Conditional promises to give are recognized when the conditions on which they depend are substantially met. The Organization uses the allowance method to estimate uncollectible promises to give. The allowance is based on collection experience in prior years and management's analysis of specific promises made.

Property and Equipment--Property and equipment are recorded at cost, if purchased or at fair market value at the date of the gift, if donated. It is the Organization's policy to capitalize expenditures for property and equipment in excess of \$250. Repairs and maintenance are charged to expenses as incurred; renewals or betterments are capitalized.

Depreciation is provided on the estimated useful lives of the assets using the straight-line method. The estimated useful lives are 4 to 40 years for property and equipment. Depreciation expense was \$15,529 and \$17,107 for the years ended May 31, 2019 and 2018, respectively, and is included in program services, management and general, and fundraising expenses on the accompanying statements of activities.

Impairment of Long-Lived Assets--Management of the Organization reviews for the impairment of long-lived assets whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. An impairment loss would be recognized when estimated future cash flows expected to result from the use of the asset and its eventual disposition is less than its carrying value. There were no charges for impairment of long-lived assets during the years ended May 31, 2019 and 2018.

Income Taxes--The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). No provision for income taxes has been made in the accompanying financial statements.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Organization and recognize a tax asset (or a reduction of a liability) only if the Organization has taken a position that more likely than not would be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the Organization and has concluded that as of May 31, 2019 and 2018, all tax positions taken or expected to be taken would more likely than not be sustained upon examination.

Functional Allocation of Expenses--The costs of providing various programs and other activities have been summarized on a functional basis in the statements of functional expenses. During the years ended May 31, 2019 and 2018, certain costs have been allocated among the programs and supporting services benefited.

Deferred Revenue--Revenues from advanced receipts for registration for workshops are deferred until completion of the workshop performance.

Continued

Notes to Financial Statements--Continued

Louisville Visual Art, Inc.

May 31, 2019 and 2018

Note B--Summary of Significant Accounting Policies--Continued

Donated Services--No amounts have been reflected in the financial statements for donated services. The Organization pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization with programs, solicitations and various assignments.

Investments--Generally accepted accounting principles ("GAAP") establishes a framework for measuring fair value and expands disclosures required for fair value measurements. It also establishes a fair value hierarchy that prioritizes observable and unobservable inputs used to measure fair value into three levels. These levels, in order of lowest to highest priority are described as follows:

Level 1: Quoted prices (unadjusted) in active markets that are accessible at the measurement date for identical assets or liabilities.

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices for identical or similar assets or liabilities in inactive markets; or other inputs that are observable or can be corroborated by observable market data.

Level 3: Unobservable inputs that are supported by little or no market activity and are significant to the fair value of the assets or liabilities. Level 3 includes values determined using pricing models, discounted cash flow methodologies, or similar techniques reflecting the Organization's own assumptions.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Contributions--Contributions received are recorded as with donor restriction or without donor restriction support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Continued

Notes to Financial Statements--Continued

Louisville Visual Art, Inc.

May 31, 2019 and 2018

Note B--Summary of Significant Accounting Policies--Continued

New Accounting Pronouncement--During the year ended May 31, 2019, the Organization adopted the requirements of Financial Accounting Standards Board's Accounting Standards Update No. 2016-14--Not-for-Profit Entities (Topic 958): *Presentation of Financial Statements of Not-for-Profit Entities* (ASU No. 2016-14). This Update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. A key change required by ASU No. 2016-14 is the net asset classes used in these financial statements. Amount previously reported as unrestricted net assets are now reported as net assets without donor restrictions, and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions. A required footnote on liquidity has also been added (Note J).

Subsequent Events--In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through September 23, 2019, the date the financial statements were available to be issued.

Note C--Property and Equipment, Net of Accumulated Depreciation

Property and equipment consists of the following:

	May 31	
	2019	2018
Land and building	\$ 533,699	\$ 533,699
Furniture and equipment	57,918	57,918
	591,617	591,617
Less accumulated depreciation	99,099	83,570
	492,518	508,047
Construction in progress	77,000	77,000
Property and Equipment, Net	\$ 569,518	\$ 585,047

The Organization has plans for major renovations to its facility and the construction in progress consists of the architecture and engineering plans for the renovations to be made to their facility.

Notes to Financial Statements--Continued

Louisville Visual Art, Inc.

May 31, 2019 and 2018

Note D--Beneficial Interest in Perpetual Trusts

The Organization is the income beneficiary of perpetual trusts held and administered by third party investment companies that set the investment and distribution policies. The Organization records its beneficial interest in these trusts at the fair value of the assets. The beneficial interest comprises elements of the Organization's net assets with donor restrictions. Fair values of the trusts are as follows as of May 31, 2019 and 2018:

	Fair Value Measurements Using:			Total Fair Value
	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)	
<u>May 31, 2019</u>				
PNC Charitable Trust			\$ 674,076	\$ 674,076
Community Foundation of Louisville Weisberg/Schrodt Fund			25,674	25,674
Barney Bright Fund			12,820	12,820
			<u>\$ 712,570</u>	<u>\$ 712,570</u>
<u>May 31, 2018</u>				
PNC Charitable Trust			\$ 591,430	\$ 591,430
Community Foundation of Louisville Weisberg/Schrodt Fund			25,840	25,840
Barney Bright Fund			12,969	12,969
			<u>\$ 630,239</u>	<u>\$ 630,239</u>

Continued

Notes to Financial Statements--Continued

Louisville Visual Art, Inc.

May 31, 2019 and 2018

Note D--Beneficial Interest in Perpetual Trusts--Continued

Investment income and changes in the value of the beneficial interests are recognized in the change in permanently restricted net assets in the statements of activities. Distributions received from the trusts are recorded as decreases in the beneficial interest and investment income on these trusts are recognized in the accompanying statements of activities. The changes in the value of assets are as follows:

	May 31	
	2019	2018
Beginning Balance	\$ 630,239	\$ 606,358
Change in value of perpetual trusts	119,358	57,957
Distributions	<u>(37,027)</u>	<u>(34,076)</u>
Ending Balance	<u>\$ 712,570</u>	<u>\$ 630,239</u>

Note E--Line of Credit

The Organization has a line of credit with a borrowing limit up to \$50,000 and interest payable at 1.47%. There were no outstanding balances at May 31, 2019 and 2018 and this line of credit expires in June 2020.

Note F--Note Payable, Related Party

The note payable consists of a promissory note to a board member, secured by the property at 1538 Lytle Street, with an annual interest rate of 1.47%. The Organization is required to make annual interest payments at the end of each calendar year and a balloon payment due in March 2020. The outstanding balance at May 31, 2019 and 2018 was \$45,000.

Note G--Employee Benefit Plan

The Organization provides a SIMPLE IRA for those employees who meet the eligibility requirements set forth in the plan. The Organization contributes matches participants' salary deferrals dollar for dollar up to 3% of the employee's salary, not to exceed the limits imposed by the Internal Revenue Code. The Organization's expense related to the plan was \$6,600 and \$5,761 for the years ended May 31, 2019 and 2018, respectively.

Notes to Financial Statements--Continued

Louisville Visual Art, Inc.

May 31, 2019 and 2018

Note H--Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods as of:

	May 31	
	2019	2018
Subject to the Passage of Time or Expenditure for Specified Purpose:		
Support for other specified purposes		\$ 12,086
Support for investment in capital assets	\$ 7,000	
Total Subject to the Passage of Time or Expenditure for Specified Purpose	7,000	12,086
Beneficial Interest in Perpetual Trusts:		
Original gifts and required retained earnings (corpus)		
Beneficial Interest in perpetual trusts	11,500	11,500
Weisberg Fund - Louisville Community Fund	15,105	15,105
Barney Bright Fund - Louisville Community Fund	12,472	12,472
	39,077	39,077
Accumulated unspent earnings	673,493	591,162
Total Beneficial Interest in Perpetual Trusts	712,570	630,239
	\$ 719,570	\$ 642,325

Note I--Contingencies

During the year ended May 31, 2019, the Organization settled and paid a legal claim in the amount of \$10,000, of which \$7,500 was covered by liability insurance.

Notes to Financial Statements--Continued

Louisville Visual Art, Inc.

May 31, 2019 and 2018

Note J--Liquidity and Availability of Financial Assets

The Organization has \$134,000 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures consisting of cash of \$66,004, accounts receivables of \$37,969 and an expected appropriation from the beneficial interest in perpetual trusts of \$30,027. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date.

In addition, as part of liquidity management, the Organization has a committed line of credit with an available draw of \$50,000. This could be drawn upon in the event of an unanticipated liquidity level.

Financial assets, at year-end	\$ 816,543
Less those unavailable for general expenditure within one year, due to:	
Contractual or donor-imposed restrictions:	
Beneficial interest in perpetual trusts	(712,570)
Add back: amount appropriated for following year	37,027
Other donor restrictions	<u>(7,000)</u>
Financial Assets Available to Meet Cash Needs for Expenditures Within One Year	<u><u>\$ 134,000</u></u>

Note K--Future Accounting Pronouncements

On May 28, 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2014-09, *Revenue from Contracts with Customers* (Topic 606). The core principle of this guidance is that "an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services." On August 12, 2015, the FASB further amended this guidance and issued ASU No. 2015-14, *Revenue from Contracts with Customers* (Topic 606), which deferred the effective date for all entities by one year. These new standards, which the Organization is not required to adopt until its year ending May 31, 2020, deal with the timing of reporting revenues from contracts with customers, and disclosures related thereto.

On February 25, 2016, the FASB issued ASU No. 2016-02 *Leases* (Topic 842). This new standard, which the Organization is not required to adopt until its year ending May 31, 2021, is intended to improve financial reporting about leasing transactions by requiring entities that lease assets to recognize on their statement of financial position the assets and liabilities for the rights and obligations created by those leases, and to provide additional disclosures regarding the leases. Leases with terms (as defined in the ASU) of twelve months or less are not required to be reflected on an entity's statement of financial position.

The Organization is presently evaluating the effects that these ASUs will have on its future financial statements, including related disclosures.



Kentucky Secretary of State Michael G. Adams

LOUISVILLE VISUAL ART, INC.

File Annual Report	File Statement of Change of Principal Office	
File Statement of Change of registered Agent / Registered Address		
Printable Forms	Additional Services	Certificates

General Information

Organization Number 0002152
Name LOUISVILLE VISUAL ART, INC.
Profit or Non-Profit N - Non-profit
Company Type KCO - Kentucky Corporation
Status A - Active
Standing G - Good
State KY
File Date 3/2/1942
Organization Date 3/2/1942
Last Annual Report 6/2/2020
Principal Office LOUISVILLE VISUAL ART ASSOCIATION
 1538 LYTLE STREET
 LOUISVILLE, KY 40203

Registered Agent MARTI KUEHN
 1538 LYTLE STREET
 LOUISVILLE, KY 40203

Current Officers

President Jake Theison
Secretary Elizabeth Feldspauch
Treasurer Logan Gholson
Director JAKE THEISON
Director DEIDRE ALPHENAAR
Director WILMA BETHEL

Director	ARTHUR D ALLEN
Director	JANE M ALLEN
Director	MORRIS BELKNAP
Director	KATHRYN BROWDER
Director	HELEN W BURNETT
Incorporator	ARTHUR D ALLEN
Incorporator	JANE M ALLEN
Incorporator	MORRIS BELKNAP
Incorporator	KATHRYN BROWDER
Incorporator	HELEN W BURNETT

Images available online

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

Annual Report	6/2/2020	1 page	PDF	
Registered Agent name/address change	1/31/2020 12:00:58 PM	1 page	PDF	
Annual Report	6/20/2019	1 page	PDF	
Annual Report	6/21/2018	1 page	PDF	
Annual Report	5/17/2017	1 page	tiff	PDF
Amendment	9/27/2016	1 page	tiff	PDF
Certificate of Assumed Name	7/29/2016	1 page	tiff	PDF
Registered Agent name/address change	3/9/2016 9:50:12 AM	1 page	PDF	
Principal Office Address Change	3/9/2016 9:47:05 AM	1 page	PDF	
Annual Report	3/9/2016	1 page	PDF	
Registered Agent name/address change	5/26/2015 2:00:53 PM	1 page	PDF	
Annual Report	5/26/2015	1 page	PDF	
Annual Report	1/22/2014	1 page	PDF	
Annual Report	6/24/2013	1 page	PDF	
Principal Office Address Change	1/8/2013 2:11:50 PM	1 page	PDF	
Registered Agent name/address change	12/4/2012 3:16:54 PM	1 page	PDF	
Annual Report	2/8/2012	1 page	PDF	
Annual Report	5/17/2011	1 page	PDF	
Annual Report	4/27/2010	1 page	PDF	
Annual Report	6/29/2009	1 page	PDF	
Registered Agent name/address change	8/5/2008	1 page	tiff	PDF
Annual Report	6/30/2008	1 page	tiff	PDF
Annual Report	5/25/2007	1 page	tiff	PDF
Annual Report	6/20/2006	1 page	tiff	PDF
Statement of Change	6/13/2005	1 page	tiff	PDF
Annual Report	5/19/2005	1 page	PDF	
Annual Report	9/25/2003	1 page	tiff	PDF
Statement of Change	7/29/2003	1 page	tiff	PDF
Annual Report	8/23/2002	1 page	tiff	PDF

Statement of Change	5/11/2002	1 page	tiff	PDF
Certificate of Assumed Name	7/20/2001	1 page	tiff	PDF
Certificate of Assumed Name	7/20/2001	2 pages	tiff	PDF
Annual Report	7/2/2001	1 page	tiff	PDF
Annual Report	7/19/1999	1 page	tiff	PDF
Annual Report	7/23/1998	10 pages	tiff	PDF
Annual Report	7/1/1997	10 pages	tiff	PDF
Annual Report	7/1/1996	10 pages	tiff	PDF
Annual Report	7/1/1995	6 pages	tiff	PDF
Annual Report	7/1/1994	9 pages	tiff	PDF
Annual Report	7/1/1993	1 page	tiff	PDF
Annual Report	7/1/1992	1 page	tiff	PDF
Annual Report	7/1/1991	1 page	tiff	PDF
Annual Report	7/1/1990	11 pages	tiff	PDF
Sixty Day Notice	9/1/1989	1 page	tiff	PDF
Annual Report	7/1/1989	11 pages	tiff	PDF
Amendment	10/3/1988	3 pages	tiff	PDF
Annual Report	7/1/1988	1 page	tiff	PDF
Articles of Merger	3/22/1988	5 pages	tiff	PDF
Restated Articles	9/10/1987	1 page	tiff	PDF
Amendment	9/10/1987	6 pages	tiff	PDF
Statement of Change	9/8/1987	1 page	tiff	PDF
Annual Report	7/1/1986	1 page	tiff	PDF
Statement of Change	6/28/1983	2 pages	tiff	PDF
Letters	6/28/1983	2 pages	tiff	PDF
Annual Report	7/1/1981	3 pages	tiff	PDF
Statement of Change	6/22/1979	2 pages	tiff	PDF
Statement of Change	9/2/1977	2 pages	tiff	PDF
Letters	8/25/1977	1 page	tiff	PDF
Statement of Change	11/12/1975	4 pages	tiff	PDF
Statement of Change	8/8/1973	2 pages	tiff	PDF
Statement of Change	1/26/1972	2 pages	tiff	PDF
Statement of Change	8/1/1967	2 pages	tiff	PDF
Annual Report	7/1/1942	39 pages	tiff	PDF
Statement of Change	4/3/1942	2 pages	tiff	PDF
Articles of Incorporation	3/2/1942	6 pages	tiff	PDF

Assumed Names

LOUISVILLE VISUAL ART	Active
ARTOPIA CREATIVE ARTS STUDIOS	Inactive
TRYART GALLERY	Inactive

Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	6/2/2020 9:03:40 AM	6/2/2020 9:03:40 AM	
Registered agent address change	1/31/2020 12:00:58 PM	1/31/2020 12:00:58 PM	
Annual report	6/20/2019 11:47:17 AM	6/20/2019 11:47:17 AM	
Annual report	6/21/2018 3:03:23 PM	6/21/2018 3:03:23 PM	

Annual report

5/17/2017 3:19:39

PM

5/17/2017

Amendment - Change name

9/27/2016 8:56:42

AM

9/27/2016

LOUISVILLE VISUAL ART
ASSOCIATION, INC.

Microfilmed Images

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Kentucky Unbridled Spirit

A young boy is shown in profile, focused on his work on a large, textured public art mural. He is wearing a blue and white striped shirt. The mural features the words "INDEPENDENCE" and "THROUGH LEARNING" in bold, raised letters. The background is a complex, multi-layered composition of various materials and colors, including blue, white, and brown. The overall scene is one of active participation in a community art project.

UPDATE: KSBCF Community Public Art Initiative and Timeline

- LVA Outreach Director, Katy Delahanty
- Liz Richter, Artist

The PHASE ONE Plan

- Communicate on Action Items with principals and identify additional key stakeholders (October-November)
 - Memoranda of agreement/understanding with all relevant parties
 - Finalize budget for first \$40K and related payment schedules
- Communicate with Stakeholders & community (November-March)
 - 2 Community listening sessions (Documented by Kertis Creative)
 - Surveys (in-person and online)
- Collect and interpret data to refine project goals and assess needs (January-April)
- Identify sites & start permit process with Metro (November-February)
- Artwork design & charette process (December-April)
 - Identify design partners
 - Plan education and community component
 - 2 charettes with KSBCF ad hoc Tactile Public Artwork Committee
- Media Production by Kertis Creative (December-May)
 - Documentation of all events, interviews with principals
 - 2 short edited video assets delivered by mid-April
 - Proposal for final documentary by May

The PHASE ONE Plan

- Communicate on Action Items with principals and identify additional key stakeholders (October-November)
 - Memoranda of agreement/understanding with all relevant parties
 - LVA has provided a draft MOA to KSBCF
 - Finalize budget for first \$40K and related payment schedules
 - LVA has provided a detailed budget

The PHASE ONE Plan

- Communicate with Stakeholders & community (November-March)
 - 2 Community listening sessions (Documented by Kertis Creative)
 - Surveys (in-person and online)

COMMUNITY LISTENING SESSIONS

- In winter 2020 and spring 2021, LVA will facilitate two socially distanced listening sessions which Lead Artist, Liz Richter, will attend.
- In these sessions, the Clifton Community, KSBCF, KSB, KSB Alumni, APH, Louisville Blind Community, Clifton Community Council & others will be invited to engage via safe in-person options, as well as teleconferencing. Sessions will be accessible to all.
- These meetings will be recorded by Kertis Creative, one of the principal entities.
- Data will be collected and interpreted to inform the design.



Photo of Louisville Visual Art space with 60 artists seated waiting to hear the presentation from Philadelphia Mural Arts Program Professionals in 2019.

The PHASE ONE Plan

- Collect and interpret data to refine project goals and assess needs (January-April)
 - LVA will process community input and provide it to Lead Artist, Liz Richter to inform her design.

The PHASE ONE Plan

- Identify sites & start permit process with Metro (November-February)
 - LVA will draw upon extensive experience with public art projects and its close working relationships in Metro Government's Office of Public Art.

REFRESHER

About LVA

- 111 year history
- Mural Art Program celebrates 6 years
- Partners with over 80 organizations
- Contracts with 200 + artists
- Programs in 83 schools

CELEBRATING 111 YEARS
LOUISVILLE VISUAL ART



1



2

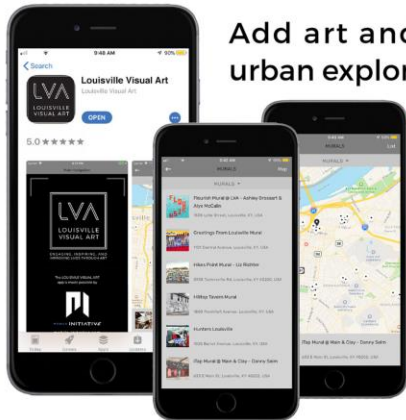
1. LVA outreach program teacher and students.
2. Tactile Public Artwork for Clifton Lead Artist, Liz Richter, working with young students on a large LVA-sponsored mural in Hikes Point.
3. 2020 Black Muralists Workshop at the Nia Center. Katy Delahanty is seated on grass listening to NYC muralists and workshop director, Charlie Nunn.



3

LVA MURAL ART PROGRAM

- Louisville's Large Public Mural Leader
- Created Louisville's mobile Mural App
- Partners with community organizations, non-profits, the city and others



Add art and color to walking tours, urban exploration and photo opportunities!

INTRODUCING...
Louisville's New INTERACTIVE MURAL TOUR!

Grab some friends and discover your city in a new way with this comprehensive resource documenting Louisville's art scene.

Available on  

LVA
LOUISVILLE VISUAL ART

MOBILE INITIATIVE



The PHASE ONE Plan

- Artwork design & charette process (December-April)
 - Identify design partners
 - Plan education and community component
 - 2 charettes with KSBCF ad hoc Tactile Public Artwork Committee

Refresher about the Artist: Liz Richter

- Deeply Invested in the community
 - 5 year resident of Clifton
 - Visiting artist at KSB since 2012
- Experienced leading community-based public art projects
- Expert at designing educational curriculum around public art



Richter teaching KSB elementary students in 2012.

The PHASE ONE Plan

- Media Production by Kertis Creave (December-May)
 - Documentation of all events, interviews with principals
 - 2 short edited video assets delivered by mid-April
 - Proposal for final documentary by May

The Tactile Public Artwork for Clifton is off to a great start!

40% of the funding against KSBCF's match (\$20,000) has been raised since February.

Media highlighting upcoming events and the design process will make it easier to raise the remaining \$30K and to enlist additional stakeholders.

We're truly excited!

Encouraging Kinetic Interaction is KEY



Examples of public art that encourages kinetic interaction



1



2



3

1. Relief mural with wood panels and mosaic pieces at the Kresge Art Institute.
2. Mural inlaid with braille.
3. Japanese visually impaired students adhering 3D elements to a public artwork.

Ways visually impaired people can participate in public art

- Creating a Tactile Public Artwork for Clifton that serves visually impaired and sighted members of the community will require input from experts at KSB, APH, and likely other organizations that serve the blind regionally and nationally.
- Specifics will evolve and be refined, but here are some ideas:
 - Braille applied directly to the design. Could present statements from the community, inspirational thoughts, poetry or a description of the 2D content. Many options for how this could be physically realized.
 - 3D ceramic or metal relief panels that protrude from the wall at a height within reach to most audience members, to encourage touching.
 - A scaled-down relief version of 2D content at a reachable height.
 - Audio enhancement (music, or recorded ambient sounds of the neighborhood) or audio description/interpretation available via the web or a mobile app.

Deliverables by the end of Phase One

- 2 edited video assets with interviews and documentation of listening sessions and charrettes
- 2 community listening sessions completed, with data from surveys gathered, analyzed and shared
- Stakeholders and Partnerships established with written agreements
- Sites selected and all permitting and historical restrictions mapped out
- Final design approved by KSBCF