

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

Applicant/Program: St. Joseph Children's Home

Executive Summary of Request:

Funding for the crowd and traffic control at the annual St. Joseph Children's Home Picnic on Friday, August 7 & Saturday, August 8, 2015.

Is this program/project a fundraiser?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is this applicant a faith based organization?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Does this application include funding for sub-grantee(s)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

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

<u>9</u>	<u>Bill Halladay</u>	<u>\$2,500</u>	<u>July 2, 2015</u>
District #	Council Member Signature	Amount	Date

Primary Sponsor Disclosure

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

Approved by:

_____	July 2, 2015
Appropriations Committee Chairman	Date

Clerk's Office Only:

Request Amount: _____ Committee Amended Appropriation: _____
Original Appropriation: _____ Council Amended Appropriation: _____

**OFFICE OF METRO COUNCIL CLERK
REVIEWED**

DATE 7/16/15 TIME 11:17

Department/Project:
 St. Joseph Children's Home - Annual Picnic

Additional Signatures

I have reviewed this request for an expenditure of city tax dollars, and have determined the funds will be used for a public purpose.

District #	Council Member Signature	Amount	Date
<u>16</u>	<u>Kelly Downum</u>	<u>\$250</u>	<u>7-7-15</u>
<u>13</u>	<u>Vicki Aubrey Welch KT</u>	<u>\$250-</u>	<u>7-7-15</u>
<u>10</u>	<u>[Signature]</u>	<u>\$500-</u>	<u>7-10-15</u>
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NDF NON-PROFIT APPLICATION CHECKLIST

Legal Name of Applicant Organization: St. Joseph Children's Home		
Program Name: 166th Annual Picnic	Request Amount: \$ 10,211	Yes/No/NA
Request form: Is the NDF request form signed by all Council Member(s) appropriating funding?		Yes
Request form: Is the funding proposed less than or equal to the request amount?		Yes
Request form: Have all known Council or Staff relationships to the Agency been adequately disclosed on the cover sheet?		Yes
Application Page 1: Has prior Metro funds committed/granted been disclosed?		Yes
Application Page 1: Is the application properly signed and dated by authorized signatory?		Yes
Application Page 3: Reimbursement funding – One or two boxes checked if any expenses are incurred before the grant award period. Is all required documentation included?		n/a
Application Pages 3 – 5: Is the proposed public purpose of the program well-documented?		Yes
Application 4: Is there adequate documentation of how the proceeds of the fundraiser will be spent?		Yes
Application Budget Page 6: Does the application budget reflect only the revenue and expenses of the project/program (page 6) if the request is not an operating budget request? Is all detail schedules included for "Metro, Non Metro and Total" expense funds for client assistance, community events & festivals and other expenses? And does the Non-Metro Revenue equal the Non-Metro expenses?		Yes
Faith Based Organizations: Is the signed Faith Based Form signed and included?		Yes
Jefferson County Only: Will all funding be spent in Louisville/Jefferson County?		Yes
Capital Project(s) request: Is the cost estimate(s) from proposed vendor(s) included?		n/a
Good Standing: Is the entity in good standing with: <ul style="list-style-type: none"> • Kentucky Secretary of State – include Secretary of State website information on organization • Louisville Metro Government – check OMB monthly report filed in Council Financial Reports • Internal Revenue Service – most recent Form 990 included 		Yes
Separate Taxing Districts: If Metro funding is for a separate taxing district, is the funding appropriated for a program outside the legal responsibility of that taxing district?		n/a
Small Cities: Is the resolution included agreeing to partner with Louisville Metro on the capital project? (IRS Determination letter not required, Form 990 not required, but KY SOS acknowledgement is)		n/a
Operating Requests: Is recommended operating funding less than or equal to 33% of total operating budget?		n/a
IRS Exempt Proof: Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?		Yes
Operating Budget: Is the organization's current fiscal year operating budget included?		Yes
Ordinance Required: Is the amount committed by Council members greater than \$5,000 to any one project/program within an organization in this fiscal year.		No
Board Members: Is the entity's board member list (with term length/term limits) included?		Yes
Staff: Is a list of the highest paid staff included with their expected annual personnel costs?		Yes
Annual Audit: Is the most recent annual audit (if required by organization) included?		Yes
Rent Requests: Is a copy of signed lease included?		n/a
Articles of Incorporation: Are the Articles of Incorporation of the organization included?		Yes
IRS Form W-9: Is the IRS Form W-9 included?		Yes
Evaluation Forms: Are the evaluation forms (if program participants are given evaluation forms) included?		n/a
Affirmative Action: Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required by the organization)?		n/a
Prepared by:	<i>Wyle Attredy</i>	Date: 07/10/15



July 7, 2015

Ms. Kyle Ethridge
9th District Legislative Assistant
Councilman Bill Hollander
601 West Jefferson Street
Louisville, KY 40202

Dear Ms. Ethridge:

St. Joseph Children's Home administrators and staff understand and agree to the following conditions regarding Louisville Metro funding for 166th Picnic Security and use of the fundraising proceeds from the Picnic:

1. Grantee must make the residential treatment program available to all members of the general public regardless of their religious affiliation or beliefs, if any at all.
2. Grantee shall limit its counseling to secular methods, teachings and principles, and Grantee shall not proselytize in any manner whatsoever.
3. No worship or religious study shall be conducted during or in connection with any program funded by the grant.

Please be aware that St. Joseph Children's Home abides by all of the above mentioned conditions. If you have any questions, please do not hesitate to contact me.

Sincerely,

Andrea Pridham
Development Director





LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 - APPLICANT INFORMATION			
Legal Name of Applicant Organization:		St. Joseph Children's Home	
<i>(as listed on: http://www.sos.ky.gov/business/records)</i>			
Main Office Street & Mailing Address: 2823 Frankfort Ave Louisville KY 40206			
Website: www.sjkids.org			
Applicant Contact:	Pam Stone	Title:	Resource Development Associate
Phone:	502-893-0241 ext. 262	Email:	pams@sjkids.org
Financial Contact:	Debbie Turner	Title:	Senior Accountant
Phone:	502-893-0241 ext. 205	Email:	debbiet@sjkids.org
Organization's Representative who attended NDF Training: Pam Stone			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	2823 Frankfort Ave Louisville KY 40206		
Council District(s):	9	Zip Code(s):	40206
SECTION 2 - PROGRAM REQUEST & FINANCIAL REQUEST			
PROGRAM/PROJECT NAME: 166th Annual Picnic			
Total Request: (\$)	10,211	Total Metro Award (this program) in previous year: (\$)	2,500
Purpose of Request (check all that apply):			
<input 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"/> List of Board of Directors (include term & term limits) <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 <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 checked="" type="checkbox"/> Faith Based Organization Certification Form, if required <input checked="" type="checkbox"/> Staff including the 3 highest paid staff	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:	Child Care Assistance Program (receive for one child)	Amount: (\$)	2,715
Source:	Neighborhood Development Fund	Amount: (\$)	2,500
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

St. Joseph Children's Home (SJCH) is a nonprofit child caring facility licensed by the Commonwealth of Kentucky. SJCH serves children from all counties of Kentucky, regardless of nationality, race, or creed. While children from throughout the state are accepted in our Residential and Foster Care programs, at any given time the majority of the children are from Jefferson County, including most Metro Council Districts. Each day SJCH serves more than 200 children within three programs:

The Residential Treatment Program is licensed to serve 40 children at a time and serves approximately 85 girls and boys, ages 6-14, each year. The children come from homes whose family environment is threatened by neglect, abuse, violence, poverty and/or illness.

The Therapeutic Foster Care and Adoption Program serves about 65 children ages birth to 21 each year. About 32% of those served come from the Residential Treatment Program at SJCH. All are wards of the Commonwealth of Kentucky and are referred to SJCH by the Department of Community Based Services.

The Child Development Center provides early childhood education to 170 children, ages 6 weeks through fifth grade. The CDC participates in the STARS for KIDS NOW, a voluntary above-licensing quality assurance program operated by the Kentucky Cabinet for Health and Family Services.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 – 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.):

The St. Joe's Picnic, celebrating its 166th year, is one of the longest running community events in the Louisville area. It has been held every year since 1850, making it twenty-five years older than the Kentucky Derby. What started out as a small picnic run primarily by a group of Ursuline nuns trying to raise funds for the orphaned children in their care has become Kentucky's biggest picnic of its kind. Now drawing nearly 60,000 people a year, the Picnic's sole purpose is to raise funds for St. Joseph's children. All proceeds that are raised go directly back into the Home to support the children's programs. Over 3,000 people volunteer with their family and friends to make sure that this wonderful event runs smoothly and is fully staffed. We have several families that have been volunteering, in their booths, for over 50 years!

The Picnic will kick-off with the Picnic Pre-Party on August 7th from 4:00-10:00 PM, featuring live music, games, food, and select Picnic booths. The actual Picnic begins at Noon on Saturday, August 8th, and ends at Midnight. An average of 63 booths provide games of chance, raffles, food and beverages, Businesses, churches, and families from all parts of the city operate booths at the Picnic, and attendees come from neighborhoods throughout Louisville.

As with any event of this size, a major concern is to ensure the safety of the attendees, volunteers and staff, and to create as little disruption as possible to the surrounding neighborhoods, businesses and local traffic flow. With this goal in mind, one of the single largest expenses for the Picnic is security, which includes traffic, parking, onsite security and crowd control. We work with local law enforcement and event management contractors to provide assistance with these things. This year we will again have an auxiliary parking area with a shuttle to and from the Picnic area to help alleviate congestion in and around our campus as well.

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

Metro funds are being requested to assist with the following specific items that are included under "Security" for the Picnic:

- Crowd Control (Sheriffs): \$2,430
 - Traffic (Kentucky Law Enforcement): \$1,960
 - Parking (Brantley Event Mgmt): \$4,671
 - ADA Accessible Shuttles (Miller Transportation): \$1,150
- Off-duty sheriffs and police officers are hired for the Picnic to be on hand to assist with any issues that arise in the crowd of 60,000 people and to escort volunteers and staff as they carry money to and from the booths.
- Police officers are also hired to assist with traffic, helping cars safely enter and leave the picnic parking area without causing undue interference to the flow of local traffic and ensuring the safety of pedestrians in the area.
- Brantley Event Management has been contracted to coordinate parking on-site and at the satellite parking lot, and to control traffic flow in and out of the satellite lot.
- Miller Transportation has been contracted to provide shuttle service via buses (with ADA-accessibility) between the satellite lot and the Picnic area.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

St. Joseph Children's Home receives compensation from the Commonwealth of Kentucky for each child cared for by our Residential and Foster Care programs. However, this funding typically covers only about 77% of the actual cost of caring for the children. The remaining funds must be made up through donations, grants, and other fundraising efforts. The Picnic is the largest single fundraiser each year, with proceeds providing funds for a significant portion of the expenses not covered by state funding. This includes the day-to-day expenses of caring for the children, such as food, clothing, shoes, hygiene items, bedding, healthcare, school supplies, books, activities, entertainment, etc., as well as administrative and facility costs associated with providing a healthy, safe and therapeutic living environment.

In-kind and financial donations which help with necessary expenses associated with operating the Picnic increase the net proceeds from the event, allowing more of the money raised to be used in caring for the children.

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

Effective October 24, 2013, reimbursements should not be made unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):

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

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

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

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



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:
Because it is an event and not a long-term program, the Picnic itself does not provide benefits. But funds raised by the Picnic ensure that money is available to meet the daily needs of the children who call St. Joe's "home" in a safe, healthy, therapeutic environment which lets them recover from the trauma that brought them here.

Measurable outcomes for the Residential and Foster Care/Adoption programs include:

- Permanency
- Adoptions
- Clients Served
- Counties/Regions Served
- Critical Incidents
- Length of Stay
- Case reviews

For both our Residential and Foster Care/Adoption programs we track and review in department meetings, as they occur or are being planned for, client discharges in regards to meeting or moving towards meeting their permanency goal. We also have an in house tracking system for incidents which includes areas which cover health welfare, and safety such as illnesses, injuries, AWOLs, deadly weapon possession, suicide attempts, criminal activity, school suspensions, school changes to a more restrictive school, serious injuries to another, sexual acting out, and in residential emergency physical interventions.

As a community event, the Picnic provides a day of entertainment and social interaction to those who attend. Nearby businesses benefit from increased foot traffic and exposure to many who do not normally visit this area and who could be potential new customers.

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.

St. Joseph Children's Home is one of a handful of residential facilities for children in Metro Louisville. These agencies work together to find the best placement for each child.

A number of churches, businesses, and families have been long-time partners in coordinating the Picnic. These partners are particularly helpful in the area of volunteer recruitment. A few groups bring decades of experience and history in Picnic participation running game booths, preparing and serving food, and soliciting donations for prizes, etc.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – 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	0	60,550	60,550
B: Rent/Utilities	0	0	0
C: Office Supplies	0	0	0
D: Telephone	0	0	0
E: In-town Travel	0	0	0
F: Client Assistance (Attach Detailed List)	0	0	0
G: Professional Service Contracts	0	0	0
H: Program Materials	0	0	0
I: Community Events & Festivals (Attach Detail List)	10,211	191,142	201,353
J: Small Equipment	0	0	0
K: Capital Equipment	0	0	0
L: Other Expenses (Attach Detail List)	0	0	0
*TOTAL PROGRAM/PROJECT FUNDS	10,211	191,142	201,353
% of Program Budget	5 %	95 %	100%

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

Other State, Federal or Local Government	0
United Way	0
Private Contributions (do not include individual donor names)	15,000
Fees Collected from Program Participants	35,000
Other (please specify) gaming and non-gaming booths, food sales	475,000
Total Revenue for Columns 2 Expenses **	525,000

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

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



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Donor** / Type of Contribution	Value of Contribution	Method of Valuation
Volunteers **	182,610	3,000 vols x 3 hours @ \$20.29/hour
Booth/Raffle prizes, food for booth	6,200	based on typical value of similar items purchased at regular price
Advertising/Media/Photography	57,800	based on typical value of service/product
Facility/Security/Band	3,000	based on typical value of service/product
Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution <input checked="" type="checkbox"/> Other In Kind)	249,610	**Volunteer rate is based on Independent Sector's Value of Volunteer Time for KY

*** 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: January 1st

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

If YES, please explain:



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Standard Certifications


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

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

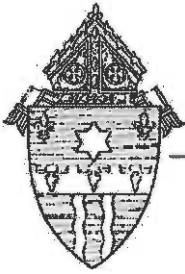
n/a

SECTION 7 – 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:	07.06.15
Legal Signatory: (please print):	Andrea Pridham	Title:	Development Director
Phone:	502-893-0241	Extension:	313
Email:	andreap@sjkids.org		

IRS Exempt Status Determination Letter



Archdiocese of Louisville

212 EAST COLLEGE STREET • P.O. BOX 1073 • LOUISVILLE, KENTUCKY 40201-1073
(502) 585-3291 • FAX (502) 585-2466

THE CHANCERY

February 26, 2014

To Whom It May Concern:

Each year the Internal Revenue Service, U.S. Department of the Treasury, issues a letter updating a ruling dated March 25, 1946 in which it held that the agencies and instrumentalities and all educational, charitable and religious institutions operated, supervised or controlled by or in connection with the Roman Catholic Church in the United States, its territories and possessions, and listed in the current edition of the Official Catholic Directory, are entitled to exemption from the Federal income tax under Section 501 [C] [3] of the Internal Revenue Code; that donors may deduct contributions to those said agencies, instrumentalities, and institutions as provided under section 170 of the Code; and that bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for Federal estate and gift tax purposes under sections 2005, 2106, and 2522 of the Code.

I certify that **St. Joseph Catholic Orphan Society, 2823 Frankfort Avenue, Louisville, KY** is a fully integrated auxiliary of the Archdiocese of Louisville, known in civil law as Roman Catholic Bishop of Louisville, a corporation sole. That **St. Joseph Catholic Orphan Society** is listed in the 2013 Official Catholic Directory; and **St. Joseph Catholic Orphan Society** is entitled to the rights and privileges specified in the most recent communication from the Internal Revenue Service, dated June 12, 2013

Sincerely,

Jonathan S. O'Bryan
Chancery Office

**Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201**

Department of the Treasury

Date: June 12, 2013

Person to Contact:

Roger Meyer ID# 0110429

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

Group Exemption Number:

0928

United States Conference of Catholic
Bishops
3211 4th Street, NE
Washington, DC 20017-1194

Dear Sir/Madam:

This responds to your June 5, 2013, request for information regarding the status of your group tax exemption.

Our records indicate that you were issued a determination letter in March 1946, that you are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, and are not a private foundation within the meaning of section 509(a) of the Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(i).

With your request, you provided a copy of the *Official Catholic Directory for 2013*, which includes the names and addresses of the agencies and instrumentalities and the educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories, and possessions that are subordinate organizations under your group tax exemption. Your request indicated that each subordinate organization is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, and that no substantial part of their activities is for promotion of legislation. You have further represented that none of your subordinate organizations is a private foundation under section 509(a), although all subordinates do not all share the same sub-classification under section 509(a). Based on your representations, the subordinate organizations in the *Official Catholic Directory for 2013* are recognized as exempt under section 501(c)(3) of the Code under GEN 0928.

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

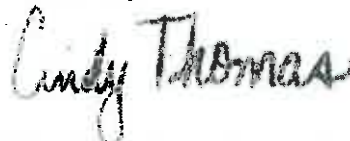
Subordinate organizations under a group exemption do not receive individual exemption letters. Most subordinate organizations are not separately listed in Publication 78 or the EO Business Master File. Donors may verify that a subordinate organization is included

in your group exemption by consulting the *Official Catholic Directory*, the official subordinate listing approved by you, or by contacting you directly. IRS does not verify the inclusion of subordinate organizations under your group exemption. See IRS Publication 4573, *Group Exemption*, for additional information about group exemptions.

Each subordinate organization covered in a group exemption should have its own EIN. Each subordinate organization must use its own EIN, not the EIN of the central organization, in all filings with IRS.

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

Sincerely,

A handwritten signature in cursive script that reads "Cindy Thomas". The signature is written in dark ink and is positioned above the typed name.

Cindy Thomas
Manager, Exempt Organizations
Determinations

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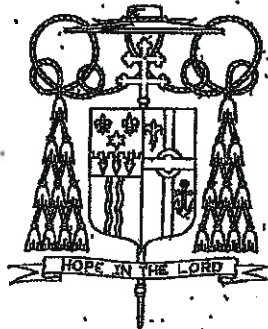
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Archdiocese of Louisville

(Archidiecesi Ludovicopolitana)



Most Reverend

JOSEPH E. KORTZ

Bishop of Louisville, ordained 1972; appointed bp of Knoxville October 23, 1989; ordained and called December 8, 1989; appointed Archbishop of Louisville June 12, 2007; installed August 15, 2007. c/o: 212 E. College St., P.O. Box 1078, Louisville, KY 40201. Tel: 502-585-3281.

Chancery: 212 E. College St., P.O. Box 1078, Louisville, KY 40201. Tel: 502-585-3281; Fax: 502-585-2486.

Web: www.archlou.org

Email: chancery@archlou.org

Square Miles 8,124.

Established at Bardstown April 8, 1808; transferred to Louisville Feb. 13, 1841; created an Archdiocese Dec. 10, 1997.

Comprises the following twenty-four Counties in central Kentucky: Adair, Barron, Bullitt, Casey, Clinton, Cumberland, Green, Harlan, Hart, Henry, Jefferson, Larue, Marion, Meade, Metcalfe, Monroe, Nelson, Oldham, Russell, Shelby, Spencer, Taylor, Trimble and Washington.

For legal titles of parishes and archdiocesan institutions, consult the Chancery.

STATISTICAL OVERVIEW

Annual	
Bishops	1
Archbishops	1
Diocesan Active in Diocese	76
Diocesan Active Outside Diocese	8
Diocesan in Foreign Missions	1
Retired, Sick or Absent	65
Diocesan Priests	139
Priests in Diocese	60
Priests in Diocese	189
Diocesan Priests in Diocese	2
Diocesan Priests	3
Diocesan Deacons	3
Diocesan Deacons	15
Diocesan Deacons in Diocese	140
Diocesan Brothers	65
Diocesan Sisters	638
Diocesan	102
Diocesan	78
Diocesan Religious Priests	7
Diocesan Pastor	12
Diocesan Pastors	4
Diocesan Pastors	1
Diocesan Pastors	9
Diocesan Ministry Personnel	

Sisters	14
Lay Ministers	143
Welfare	
Catholic Hospitals	2
Total Assisted	287,616
Health Care Centers	1
Total Assisted	4,286
Homes for the Aged	3
Total Assisted	1,000
Residential Care of Children	2
Total Assisted	805
Day Care Centers	6
Total Assisted	300
Special Centers for Social Services	7
Total Assisted	41,500
Educational	
Diocesan Students in Other Seminaries	17
Total Seminarians	17
Colleges and Universities	3
Total Students	6,753
High Schools, Diocesan and Parish	4
Total Students	2,188
High Schools, Private	6
Total Students	3,967
Elementary Schools, Diocesan and Parish	35
Total Students	11,847
Elementary Schools, Private	3
Total Students	783
Non-residential Schools for the Disabled	1
Total Students	65
Catechesis/Religious Education	
High School Students	789
Elementary Students	5,311
Total Students under Catholic Instruction	31,216
Teachers in the Diocese	
Priests	7
Brothers	1
Sisters	21
Lay Teachers	1,639
Vital Statistics	
Receptions into the Church	
Infant Baptism Totals	2,212
Minor Baptism Totals	209
Adult Baptism Totals	170
Received into Full Communion	378
First Communions	2,589
Confirmations	2,360
Marriages	
Catholic	415
Interfaith	198
Total Marriages	611
Deaths	1,548
Total Catholic Population	192,485
Total Population	1,363,911

Bishops—Rt. Revs. BENEDICT JOSEPH FLAGET, D.D., cons. Bishop of Bardstown, Nov. 4, 1850; died Feb. 11, 1850; JOHN B. DAVID, S.S., D.D., Coadjutor; cons. Aug. 15, 1818; died July 12, 1851; GUY IGNATIUS CHABRAY, S.S., D.D., Coadjutor; cons. July 20, 1834; died Nov. 21, 1866; JOHN SPALDING, D.D., Coadjutor with right of succession; cons. Sept. 10, 1842; transferred to Baltimore, May 6, 1854; died Feb. 18, 1859; PETER JOSEPH LAVAYLE, D.D., cons. Sept. 10, 1859; died May 11, 1867; WILLIAM GEORGE O'CONNOR, D.D., cons. May 24, 1868; died Sept. 10, 1894; DENIS O'DONAGHUE, D.D., ord. Sept. 6, 1868; cons. Titular Bishop of Pomeio and of Indianapolis on April 25, 1900; transferred to Louisville, Feb. 7, 1910; transferred to Titular See of Lebedus, July 28, 1924; died July 2, 1925; Most Revs. JOHN A. FLORES, D.D., cons. June 10, 1911; appt. Titular Bishop of Pomeio and Coadjutor Bishop of Louisville with succession, Feb. 8, 1928; cons. April 8, 1928; died July 28, 1924; elevated to Metropolitan dignity Dec. 10, 1937; resigned and transferred to Titular See of Sistriniana, March 1, 1941; died June 11, 1968; THOMAS J. MCDONOUGH, D.D., transferred to Louisville, May 2, 1967; died Sept. 20, 1991; died Aug. 4, 1988; THOMAS G. KELLY, ord. June 5, 1968; appt. Titular Bishop of Thaurto July 13, 1977; promoted to Archbishop of Louisville Dec. 29, 1981; retired

June 12, 2007; died Dec. 14, 2011
 Vicar General—Very Rev. J. MARK SPALDING, J.C.L.
 Chancery—212 E. College St., P.O. Box 1078, Louisville, 40201, Tel: 502-585-3281; Fax: 502-585-2486. Office Hours: 8:30-4:30. All applications for dispensations are to be sent to this office.
 Chancellor—DR. BRIAN B. RHYNOIDE
 Vice Chancellor—NORMA L. MERRICK
 Secretary to Archbishop—St. PAULA WOLFE, O.S.B.
 Vicar for Priests—Rev. JEFFREY P. SHOONER
 Archivist—Rev. R. DALE GIBLIN
 Chief Financial Officer—ROBERT L. ASH
 Metropolitan Tribunal—212 E. College St., P.O. Box 1078, Louisville, 40201. Tel: 502-585-3281.
 Judicial Vicar and Director—Very Rev. R. PAUL BEACH
 Adjutant Judicial Vicar—Rev. PHILIP LEE ERIKSSON, J.C.L.
 Defenders of the Bond—Revs. FREDERICK W. KLOTZ, S.T.L., J.C.L.; DONALD R. GORZ (Retired); JOHN J. STOLZE; ANTHONY L. GRANDLER, M.A.; J. WAYNE MURPHY (Retired); ROBERT E. OSBORN (Retired); PATRICK J. DOLAN, Ph.D., S.T.D.; JOHN A. SCHWARTZLOSE; Deacon WALTON G. JONES; Dr. ROBERT L. STENOER, S.T.D., J.D.
 Associate Judges—Very Rev. J. MARK SPALDING, J.C.L.; Revs. KENNETH R. FORTSMER; T. MICHAEL

TOBIN, S.T.L., J.C.B.; Ms. JACQUELINE RAFF, J.D., J.C.L.
 Assessor and Associate Director—PATRICIA A. NORRIS, Ed.D.
 Assessor—Deacon P. STEPHAN PHILES, M.T.S./J.C.L.
 Ecclesiastical Notaries—SHARON A. ANCHER; LINDA D. TUCKMAN; ANN TUMBLIN.
 College of Consultors—Very Rev. J. MARK SPALDING, J.C.L.; Revs. TERRY L. BRADSHAW; WILLIAM D. HAMMER; JOSEPH M. RANKIN; MARTIN A. LINDBACH; THOMAS A. SMITH; JEFFREY P. SHOONER.
 Deans—Revs. WILLIAM D. HAMMER, Bardstown Deanery; WILLIAM M. BOWLING, Lebanon Deanery; CHARLES D. WALKER, Elizabethtown Deanery.
 Priest Personnel Commission—Revs. R. DALE GIBLIN; THOMAS B. CLARK (Retired); BRIAN A. KENNEDY; E. ANTHONY OLGER; Very Rev. JEFFREY S. NICOLAS; Rev. JEFFREY P. SHOONER, Dir.
 Priests' Council—Most Rev. JOSEPH E. KORTZ, D.D., President; Rev. WILLIAM D. HAMMER, Pres.; NORMA L. MERRICK, Sec., 212 E. College St., Louisville, 40208. Ex Officio: Very Revs. J. MARK SPALDING, J.C.L.; R. PAUL BEACH; Revs. THOMAS L. BOLAND (Retired); THOMAS A. SMITH; JEFFREY G. HOFFER; JOHN T. JUDIE; MARTIN A. LINDBACH; SCOTT J. WHISSETT; DERMAS J. VEENEMAN, O.R.M. Conv.; LOUIS J. MEIMAN; JOSEPH M. RANKIN; ROBERT B. RAY; JEFFREY P. SHOONER; TERRY L. BRADSHAW; WILLIAM M. BOWLING; JOHN A. SCHWARTZLOSE; J. WAYNE JENKINS; EATRICK J. DOLAN, Ph.D., S.T.D.;

Nitikan, Sylvester, St. Stephen Martyr & Holy Family, Louisville
 Noltemeyer, Phillip L., St. Aloysius, Shepherds-ville; St. Benedict, Lebanon Junction
 Orlick, James C., St. Elizabeth Ann Seton Church, Louisville
 Osborne, Kenneth F., (Retired)
 Parker, Danny R., St. Bernadette, Louisville
 Patterson, Daniel, (Retired)
 Phelps, P. Stephen, M.T.S./U.L., Cathedral of the Assumption, Louisville
 Phinney, James R., St. Bernadette, Louisville
 Freshwood, Harry, St. Christopher, Radcliff
 Pope, Amelio A., St. Rita, Louisville
 Raibart, Joseph A., (Retired)
 Rafterman, Cletus A., (Retired)
 Roth, Thomas L., St. Aloysius, Pewee Valley
 Rougeux, Mark J., St. Patrick, Louisville

Schook, Jesse B., St. Athanasius, Louisville
 Shonits, John, (Retired)
 Simpson, John L., (Retired)
 Singer, Ernest, (Retired)
 Smith, David U., St. Helen, Glasgow; Our Lady of the Caves, Horse Cave
 Smith, Steve, St. Peter the Apostle, Louisville
 Stanford, James H., St. Bernadette, Louisville
 Stanley, Vincent (Jim) G., (Retired)
 Stewart, Timothy E., Our Mother of Sorrows; St. Theresa; St. Elizabeth, Louisville
 Sturgeon, James C., Sr., (Retired)
 Thieneman, Wayne, St. Lawrence, Louisville
 Tolbert, Michael A., St. Thomas More; Our Lady of Mt. Carmel, Louisville
 Tynes, David R., St. Rosemarie, Louisville
 Turner, James B., St. Martin de Porres; St. Augustina, Louisville

Turner, Scott R., St. Thomas; St. Monica, Bardonia
 Vessels, Michael J., St. John the Baptist, Rineyville
 St. Brigid, Vine Grove
 Vidalobos, Francisco J., St. Bartholomew; St. Ignatius Martyr, Louisville
 Waldon, K. Eugene, Our Lady of Lourdes, Louisville
 Wall, Joseph, (Retired)
 Walsh, Richard J., St. Joseph, Bardonia
 Ward, Ken, (Retired)
 Whelan, John R., St. Martin of Tours, Fishery
 Wiechart, Joseph C., St. Gregory, Starnvale
 Wright, Joseph P., Dia., Permanent Diaconate Office, Holy Family; St. Stephen Martyr, Louisville
 Young, R. James, (On Leave)
 Zoldak, Richard P., St. Martin of Tours, Louisville

INSTITUTIONS LOCATED IN THE ARCHDIOCESE

[A] COLLEGES AND UNIVERSITIES

LOUISVILLE. *Bellarmine University*, 2001 Newburg Rd., 40206-0871. Tel: 502-372-8407; Fax: 502-372-8183. Web: www.bellarmine.edu. John Stambner, Librarian. Priests & Sisters 1; Students 3,433.
 Administration: Officers: Most Rev. Joseph B. Kurtz, D.D., Archbishop of Louisville, Chancellor; Revs. Clyde E. Crews; George A. Kilmoney; James McDaniel; Adam Kummel, O.F.M. Conv.; Dr. Joseph J. McGowan, Pres.; Dr. Michael Matzel, Dean Continuing & Professional Studies; Dr. Dan Bauer, Dean of the Rubel School of Business; Dr. Susan Davis, Dean of the Lansing School of Nursing; Mr. Glenn Koss, Vice Pres. Devel. & Alumni Rel.; Dr. Cindy Goadinger, Asst. Vice Pres. Academic Affairs; Dr. Fred W. Rhodes, Vice Pres. Student Affairs; Mr. Tim Sturgeon, Dean of Admissions; Dr. Doris Yegart, Provost; Dr. Malcolm Professor Sullivan, Dir. Campus Ministry; Mr. Sean Ryan, Vice Pres. Enrollment Mgmt.; Mr. Robert L. Zimlich, Vice Pres. Adm'n. & Finance; Mr. Hunt Helm, Vice Pres. Communications & Public Affairs; John Stambner, Dir. Library.

Spalding University, 845 S. 3rd St., 40203. Tel: 502-586-9911; Fax: 502-586-1183. Web: www.spalding.edu. Teri Madden McClure, Pres.; Dr. Randy Strickland, Provost; Dr. Beverly Reapers, Dean College of Education; Dr. John James, Dean College of Social Sciences & Humanities; Dr. Richard Hudson, Dean Student Devel. & Campus Life; Bobbie Rafferty, Chief Devel. Officer; Joanne Beckerman, Dean College of Health & Natural Sciences; Mark Hahman, OFO; Chris Hart, Dean Enrollment Mgmt.; Rick Barney, Chief Mktg. & Public Rel. Officer; Baxa Krumbahl, Chief Information Officer; Melissa Lowe, Chief Human Resources Officer. Sisters 1; Lay Teachers 92; Students 2,433.

St. CATHERINE. *St. Catherine College*, 2735 Bardonia Rd., 40061. Tel: 502-936-5083; Fax: 502-936-5081. Email: okays@stcck.edu. Web: www.stcck.edu. Mr. Bill Huston, Pres.; Dr. Don Giles, Vice Pres. & Academic Dean; Roger L. Marum, Exec. Vice Pres.; Rev. Benedict J. Brown, Chap.; Nona Burdette, Librarian. Dominican Sisters of Peace Priests 1; Sisters 8; Lay Teachers 55; Students 895.

[B] HIGH SCHOOLS, ARCHDIOCESAN

LOUISVILLE. *St. Francis DeSales High School*, 425 Kenwood Dr., 40314. Tel: 502-989-8618; Fax: 502-989-8173. Web: www.safhschool.com. Ms. Douglas Struchman, Pres.; Ms. Susanne Barnett, Prin. Lay Teachers 80; Students 927.

Holy Cross High School, 5144 Dixie Hwy., 40216. Tel: 502-447-4968; Fax: 502-448-1062. Web: www.holycrosshs.com. Mr. Tim Weira, Pres.; Ms. Danielle Wiegand, Prin. Sisters 1; Lay Teachers 22; Students 950.

Trinity High School, 4011 Shelbyville Rd., 40207. Tel: 502-895-8427; Fax: 502-895-8887. Web: trinityrocks.com; www.shrock.net. Dr. Robert J. Mullen, Pres.; Mr. Daniel J. Zoeller, Prin.; Rev. David H. Zettel, Chap. (Retired); Ms. Charlotte Miller, Librarian. Priests 1; Sisters 1; Lay Teachers 94; Students 1,802.

BARDSTOWN. *Bethlehem High School*, 40004. Tel: 502-843-9694; Fax: 502-849-1247. Email: BEHS@bethlehemhigh.org. Web: www.bethlehemhigh.org. Tom Hamilton, Prin.; Mrs. Susan Simpson, Librarian. Sisters of Charity of Nazareth. Sisters 1; Lay Teachers 24; Students 809.

[C] HIGH SCHOOLS, PRIVATE

LOUISVILLE. *Academy of Our Lady of Mercy*, 5801 Feganshuh Ln., 40283. Tel: 502-671-2610; Fax: 502-491-0881. Web: www.ourladyofmercy.com. Mr. Michael C. Johnson, Pres.; Amy B. Elstone, Prin.; Karen Alinger, Asst. Prin.; Kristina Horvath, Librarian. Sisters of Mercy 1; Lay Teachers 44;

Students 695.
Assumption High School, 2170 Tyler Ln., 40205. Tel: 502-458-6561; Fax: 502-454-9411. Web: www.ahschools.org. Elaine Galvo, Pres.; Rebecca Henke, Prin.; Eric Leach, Librarian. Sisters of Mercy. Sisters 1; Lay Teachers 79; Students 918.
Presentation Academy, 841 S. 4th St., 40203. Tel: 502-583-5935; Fax: 502-583-1942. Email: mhuder@presentationacademy.org. Web: www.presentationacademy.org. Sr. Christina Backett, S.O.N., Pres.; Barbara Wine, Prin.; Terry Roberts, Librarian. Sisters 8; Lay Teachers 83; Students 271.

Sacred Heart Academy, 8175 Lexington Rd., 40206. Tel: 502-897-6097; Fax: 502-899-0120. Email: office@shschools.org. Web: www.sacredheartacademy.org. Mrs. Mary Lee McCoy, Prin.; Linda Lanahan, Librarian. Ursuline Sisters. Sisters 2; Lay Teachers 76; Students 818.

St. Xavier High School, Xavier Brothers, 1809 Poplar Level Rd., 40217. Tel: 502-887-4718; Fax: 502-884-9171. Email: psax@stxaints.com. Web: www.stxaints.com. Dr. Perry B. Sangall, Pres.; Frank Espinosa, Prin.; Mrs. Elaine Staiberg, Librarian. Lay Teachers 120; Students 1,670.

[D] ELEMENTARY SCHOOLS, PRIVATE

LOUISVILLE. *Holy Angels Academy, Inc.*, (Grades K-12), 12801 Old Henry Rd., 40383. Tel: 502-264-9440; Fax: 502-264-9907. Joseph M. Norton, Headmaster and Prin., Grade School; Michael A. Moneghan, Prin., High School; Rev. Robert M. Gregg, O.P.M., Chap. Priests 1; Lay Teachers 8; Students 85.

Sacred Heart Model School, (Grades K-8), 8107 Lexington Rd., 40206. Tel: 502-896-8981; Fax: 502-896-9988. Email: mhowsing@sacredheartschools.org. Web: www.sacredheartschools.org. Dr. Mary Beth Bosting, Prin.; Mrs. Carol Krueger, Librarian. Sisters 1; Lay Teachers 34; Students 884.

Sacred Heart Preschool, 8106 Lexington Rd., 40206. Tel: 502-896-8941; Fax: 502-896-9988. Web: www.sacredheartschools.org. Vicki Furlow, Dir. Lay Teachers 40; Students 265.

[E] REGIONAL SCHOOLS

LOUISVILLE. *St. Andrew Academy*, (Grades PreK-8), 7724 Columbine Dr., 40263. Tel: 502-935-4878; Fax: 502-932-3904. Email: office@standrewsacademy.com. Jennifer Bax, Prin.; Cathy Wright, Library Coord. Lay Teachers 14; Students 213.

John Paul II Academy, (Grades PreK-8), 8625 Goldsmith Ln., 40220. Tel: 502-452-1712; Fax: 502-451-2462. Lynn Will, Prin.; Nancy Heady, Librarian. Lay Teachers 22; Students 297.

St. Nicholas Academy, (Grades K-8), 5601 New Cut Rd., 40314. Tel: 502-388-8606; Fax: 502-380-5489. Email: kdelozier@stnicho-academy.org. Web: www.stnicho-academy.org. Kathy DeLozier, Prin.; Elizabeth Strobel, Librarian. Lay Teachers 28; Total Enrollment 401.

Notre Dame Academy, (Grades PreK-8), 1887 Layton Dr., 40216. Tel: 502-447-5155; Fax: 502-447-5616. Email: h.schwarz@ndasaints.org. Web: ndasaints.org. Bernice Scherer, Prin.; Mrs. Davis Kay, Librarian. Sisters 1; Lay Teachers 28; Students 495.

PROSPER. *Saint Mary Academy*, (Grades PreK-8), 11811 Saint Mary Ln., 40059. Tel: 502-816-2656; Fax: 502-328-8656. Ms. Julia Fardus, Prin. Lay Teachers 33; Students 563.

[F] SPECIAL SCHOOLS

LOUISVILLE. *St. Joseph Child Development Center*, 2928 Frankfort Ave., 40206. Tel: 502-893-0241; Fax: 502-896-2994. Web: www.stjchd.org. Laura Paine, Admin. Students 150; Teachers 23.

Nativity Academy, 629 E. Liberty St., 40202. Tel: 502-865-9300; Fax: 502-862-2192. Carol Nease, Exec. Dir.; Meghan Wayland, Prip. (Grades PreK-8). Students 89; Staff 18.
Pitts Academy, 8010 Preston Hwy., 40219. Tel: 502-996-6979; Fax: 502-982-8378. Email: info@pitts.com. Web: www.pitts.com. Renee Doty, Lay Teacher 7; Students 65.
Sacred Heart School for the Arts, 8105 Lexington Rd., 40206. Tel: 502-897-1816; Fax: 502-896-8595. Email: dthormond@sacredheartschools.org. Web: www.sacredheartschools.org. David X. Thurmond, Exec. Dir. Students 850.

[G] ORPHANAGES AND INFANT HOMES

LOUISVILLE. *St. Joseph Catholic Orphan Society*, 2340 Frankfort Ave., 40208. Tel: 502-884-0241; Fax: 502-884-2994. Web: www.stjchd.org. Bobbing, Pres. Bd. of Directors.
St. Thomas Orphan Society, Inc., P.O. Box 1078, 40201.
St. Vincent's Orphan Society, Inc., P.O. Box 1078, 40201.

[H] GENERAL HOSPITALS

LOUISVILLE. *St. Mary and Elizabeth Hospital*, 4000 Bluegrass Ave., 40215. Tel: 502-861-8000; Fax: 502-861-8799. Web: www.stm.org. James Payne, Pres. & CEO. Catholic Health Initiatives. Bed Capacity 299; Patients Assisted Annually 170,000.

BARDSTOWN. *Flaget Healthcare, Inc. dba Flaget Memorial Hospital*, 4205 New Shepherdville Rd., 40904. Tel: 502-950-6000; Fax: 502-950-6000. Email: info@flaget.com. Web: www.flaget.com. Steve Downs, Pres. Catholic Health Initiatives. Attended from St. Joseph Church. Sisters 2; Bed Capacity 93; Beds 85; Patients Assisted Annually 53,350.

[I] SPECIAL HOSPITALS

LOUISVILLE. *Our Lady of Peace*, 2920 Newburg Rd., 40205. Tel: 502-461-3280; Fax: 502-470-1211. Email: rebbecca.kistler@hshn.org. www.hshn.org. Jennifer Nolan, Pres. & CEO. Catholic Health Initiatives. Hospital & Psychiatric Inlms. Sisters 1; Bed Capacity 29; Patients Assisted Annually 5,907.

[J] PROTECTIVE INSTITUTIONS

LOUISVILLE. *Boys' Haven*, 2901 Goldsmith Ln., 40216. Tel: 502-468-1171; Fax: 502-461-8181. Email: jhadley@boyshaven.org. Web: www.boyshaven.org. Jeff Hadley, CEO. For dependent, neglected, abused boys and girls 12 to 28 years of age. Total Assisted 766.
St. Joseph Children's Home, 2828 Frankfort Ave., 40206. Tel: 502-993-0241; Fax: 502-896-2994. Web: www.stjchd.org. Pamela Cotton, L.C.W., MSW, BSN. Dir. Children 40.

[K] NURSING HOMES

LOUISVILLE. *St. Joseph Home for the Aged*, Audubon Plaza Dr., 40217. Tel: 502-896-2994; Fax: 502-636-2239. www.little Sisters of the Poor.org. Sr. Chantal Pappas, L.S.P., Pres.
Home for the Aged of the Little Sisters of the Poor, Sisters 9; Bed Capacity 77.
Nazareth Home, Inc., 2000 Newburg Rd., 40205. Tel: 502-459-9881; Fax: 502-456-9077. Email: mhaynes@nazhome.org. Web: nazhome.org. Haynes, Pres. & CEO; Bridget Bunnell, Pastoral Care; Deacon Lawrence Ryan; Sisters of Charity of Nazareth. Staff 50; Residents 118; Personal Care 50; Total Staff 200.

Current Year Projected Budget

St. Joseph Children's Home
2015 Budget
Consolidated Program

Account Description	2014					2015 Budget
	Dec-12	Dec-13 YTD 2014	Annualized	2014 Budget	2015 Budget	
Programs						
Residential Revenue	2,651,985	2,225,935	1,854,555	2,472,740	2,198,448	2,802,398
Less Payroll and Benefits	2,004,336	1,876,586	1,332,238	1,776,317	1,676,059	2,061,002
Less Total Other Expenses	286,147	353,701	209,660	279,547	275,423	250,042
In-Kind Donations Expensed						90,000
Net Income/Loss	361,502	-4,352	312,657	416,876	246,966	401,354
CDC Revenue	1,215,554	1,193,805	771,567	1,028,756	1,089,137	1,059,425
Less Payroll and Benefits	941,244	901,367	605,941	807,921	827,410	803,269
Less Total Other Expenses	235,655	223,951	165,127	220,169	201,080	223,055
Net Income/Loss	38,655	68,487	499	666	60,647	33,101
CDC After School Revenue	56,421	82,283	55,233	73,644	104,098	93,495
Less Payroll and Benefits	48,700	45,170	35,454	47,272	47,685	48,345
Less Total Other Expenses	4,335	7,293	5,814	7,752	8,770	9,262
Net Income/Loss	3,386	29,820	13,965	18,620	47,643	35,888
Foster Care Adoption Revenue	824,088	923,372	768,620	1,024,827	1,127,572	1,123,738
Less Payroll and Benefits	367,344	361,528	364,259	485,678	430,825	482,487
Less Total Other Expenses	319,485	370,057	337,829	450,439	439,422	487,942
Net Income/Loss	137,259	191,787	66,532	88,710	257,325	153,309
General and Administration						
Less Payroll and Benefits	599,044	604,746	466,435	612,819	650,290	588,047
Less Total Other Expenses	195,934	200,969	155,235	198,274	237,740	223,120
Net Income/Loss	-794,978	-805,715	-621,670	-811,093	-888,030	-811,167
Plant Operations						
Less Payroll and Benefits	201,517	200,721	130,882	174,509	182,903	185,264
Less Total Other Expenses	499,946	488,466	298,431	506,092	476,010	562,980
Net Income/Loss	-701,463	-689,187	-429,313	-680,601	-658,913	-748,244
Total Programs	-955,639	-1,209,160	-657,330	-966,823	-934,362	-935,759
Development						
Development Revenue	478,687	477,794	170,865	232,487	390,700	344,500
In-Kind Donations						100,000
Less Payroll and Benefits	168,913	199,138	149,641	199,521	172,303	201,454
Less Total Other Expenses	53,792	42,100	22,485	23,708	42,370	42,760
Net Income/Loss	255,982	236,556	-1,261	9,257	176,027	200,286
Thrift Store Revenue	50,894	3,526	0	0	0	0
Less Payroll and Benefits	10,137	371	0	0	0	0
Less Total Other Expenses	2,705	116	0	0	0	0
Net Income/Loss	38,052	3,039	0	0	0	0
Picnic Revenue	620,781	618,016	532,998	532,998	612,500	630,000
Less Payroll and Benefits	87,028	62,468	58,415	62,441	60,551	58,416
Less Total Other Expenses	187,518	255,932	241,042	243,287	260,400	293,150
Net Income/Loss	346,235	299,616	233,541	227,270	291,549	278,434
Net Operating Income(Loss)	-315,370	-669,949	-425,050	-730,296	-466,786	-457,039
Investments						
Estate/Legacy Income Over 25K	577,299	168,885	80,000	106,667	0	0
Investment Income	901,623	1,307,281	149,876	199,835	0	0
Investment Expense	77,750	55,103	13,603	18,137	0	0
Net Investments	1,401,172	1,421,063	216,273	288,364	0	0
Net Income(Loss) After Investments	1,085,802	751,114	-208,777	-441,932	-466,786	-457,039
Capital Campaign						
Capital Campaign Revenue	372,733	305,081	-131,015	-114,218	0	0
Capital Campaign Expense	50,059	71,389	29,976	43,775	0	0
Total Capital Campaign	322,674	233,692	-160,991	-157,993	0	0
Net Income(Loss) After Capital Campaign	1,408,476	984,806	-369,768	-599,925	-466,786	-457,039

Board of Directors



2015 Board of Trustees

M. Thurman Senn - President
Morgan and Pottinger, P.S.C
Attorney
Board Term: 2013-2015

Chuck Nopper - Vice President
UPS
Board Term: 2013-2015

Barbara Carter - Second Vice President
Spalding University
Field Director, School of Social Work
Board Term: 2013-2015

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Wyatt Tarrant & Combs LLP
Board Term: 2013-2015

James A. Hillebrand - Financial Secretary
Stock Yard's Bank & Trust Co
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Board Term: 2013-2015

Craig Harbsmeier - Treasurer
CPA
Board Term: 2013-2015

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Early Childhood Coordinator
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University of Louisville School of Medicine
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Pediatrician
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Spalding University
Professor of Social Work
Board Term: 2014-2016

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Mulloy Properties
Board Term: 2014-2016

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Ratterman Funeral Home
Owner and Funeral Director
Board Term: 2013-2015

Alex Rose
MCM CPAs & Advisors
Senior Associate
Board Term: 2015-2017

Chris Whelan
LG&E and KU
Vice President of Communications
Board Term: 2013-2015

**Current Financial Statement
(included with Audit)**

IRS 990



FEDERAL FORM 990

St. Joseph Catholic Orphan Society does not file the Federal Form 990 because it is listed in the National Catholic Director published by Kennedy Brothers.

The Board of Trustees is responsible for the affairs of the Home, and this is true of fund raising and spending. No funds are obtained from a church group. The services provided by the Society are based on the need of the persons receiving them.

An audit of the financial affairs is performed each year and is available upon request.

COTTON & ALLEN

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

First Trust Centre
Suite 201 South
200 South Fifth Street
Louisville, KY 40202-3226
(502) 589-6050
Fax (502) 581-9016
www.cottonandallen.com

November 5, 1999

William Cotton, CPA
1892-1963

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Louis A. Kasse, CPA
David L. Chervenak, CPA

Mr Dennis Davis
St Joseph Catholic Orphans Society
2823 Frankfort Avenue
Louisville, KY 40206

re: Public inspection of 990's for non-profit organizations

Dear Dennis:

St Joseph Catholic Orphans Society considers itself to be an auxiliary of the Church, and as such, is exempt from filing Form 990. Consequently, regulations requiring non-profit organizations to make Form 990 available for public inspection do not affect St Joseph Catholic Orphan Society, which does not file Form 990. Churches and their auxiliaries are exempt from Form 990 requirements under the constitutional doctrine of separation of church and state.

Non-profit organizations are also required to make their application for tax-exemption available for public inspection. As an auxiliary of the Church, St Joseph Catholic Orphan Society does not have to apply for its tax exemption. As in the case of Form 990, the regulation requiring public availability of exemption applications does not affect St Joseph Catholic Orphan Society.

Should anyone request a copy of Form 990 or your tax-exempt application, you may give them a copy of this letter. Don't hesitate to call me if you have any questions.

Yours truly,



Larry Mehler, CPA

Internal Revenue Service

12/3/98 Department of the Treasury

MWL 2/22/99

District
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

Telephone: (301) 962-4768

▷ AUG 9 1991

AUG 1 1991 - 11 30 AM

Mr. Mark E. Chopko
General Counsel
United States Catholic Conference
3211 4th Street, N.E.
Washington, D.C. 20017-1194

Note that St. Joab is exempt from filing Form 990 because of its association with the US Catholic Conference and the fact that it is considered a "special school".

Dear Mr. Chopko:

In a ruling dated March 25, 1946, we held that the agencies and instrumentalities and all educational, charitable and religious institutions operated, supervised, or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in the Official Catholic Directory for 1946, are entitled to exemption from federal income tax under the provisions of section 101(6) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(3) of the 1986 Code. This ruling has been updated annually to cover the activities added to or deleted from the Directory.

The Official Catholic Directory for 1991 shows the names or addresses of all agencies and instrumentalities and all educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories and possessions in existence at the time the Directory was published. It is understood that each of these is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, that no substantial part of their activities is for promotion of legislation, and that none are private foundations under section 509(a) of the Code.

Based on all information submitted, we conclude that the agencies and instrumentalities and educational, charitable, and religious institutions operated, supervised or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in the Official Catholic Directory for 1991 are exempt from federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to the agencies, instrumentalities and institutions referred to above, as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

Mr. Mark E. Chopko

Beginning January 1, 1984, unless specifically excepted, you and your subordinates must pay tax under the Federal Insurance Contributions Act (Social Security taxes) for each employee who is paid \$100 or more in a calendar year. You and your subordinates are not liable for tax under the Federal Unemployment Tax Act (FUTA).

Next year, within 90 days before the close of your annual accounting period, or by May 31, the date established by our letter of April 28, 1975, which gave an extension of time to file the information, please send one copy of the Official Catholic Directory of 1992 for each Internal Revenue District in which one or more of your subordinates are located, with four additional copies to this office.

The conditions concerning the retention of your group exemption as set forth in our previous determination letter of August 17, 1983 remain in full force and effect.

Sincerely yours,



H. J. Hightower
District Director



Office of the General Counsel

3211 4th Street N.E. Washington, DC 20017-1194 (202)541-3300 FAX (202)541-3337 TELEX 7400424

August 30, 1991

FOR THE INFORMATION OF: The Most Reverend Archbishops and Bishops, Superiors of Religious Orders and Institutions, Diocesan Attorneys and Fiscal Managers, and State Conference Directors

SUBJECT: 1991 Group Ruling

FROM: Mark E. Chopko, General Counsel *YEE*
(Staff: Deirdre Halloran,
Associate General Counsel)

Enclosed is a copy of the group ruling issued on August 9, 1991 by the Treasury Department, Internal Revenue Service ("IRS"), with respect to the federal tax status of organizations listed in the 1991 Edition of the Official Catholic Directory ("OCD"). As explained in greater detail below, this ruling is important for establishing:

- (1) the exemption of such organizations from:
 - (a) federal income tax;
 - (b) federal unemployment tax (but see par. 3 of "Explanation" below); and
- (2) the deductibility, for federal income, gift and estate tax purposes, of contributions to such organizations.

The 1991 group ruling is the latest in a series that began with the original determination of March 25, 1946. In the 1946 document, the Treasury Department affirmed, in a single group ruling, the exemption from federal income tax of all Catholic institutions listed in the OCD for that year. Each year since 1946, in a separate letter, the 1946 ruling has been extended to the institutions listed in the current OCD. The language of these rulings has remained relatively unchanged, except to reflect intervening modifications in the Internal Revenue Code ("Code"). The 1991 group ruling is consistent with the 1990 ruling. It incorporates by reference the conditions set forth in the 1983 ruling that USCC must meet to maintain the group exemption.

The 1991 OCD reflects certain changes that have been made in USCC's administration of the group exemption. Certain Catholic organizations with independent IRS exemption determination letters are listed in the 1991 OCD with an asterisk (*) accompanied by the following legend: "Organization has an independent IRS exemption determination and is not covered by the USCC Group Ruling."

The annual group rulings clarify important tax consequences for Catholic institutions listed in the OCD, and should be retained for ready reference. Rulings from earlier years are important to establish the tax consequences of transactions that occurred during those years.

EXPLANATION

1. Exemption from Federal Income Tax. The latest ruling reaffirms the exemption from federal income tax under section 501(c)(3) of the Code of "the agencies and instrumentalities and educational, charitable, and religious institutions operated, supervised or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in the Official Catholic Directory for 1991" (with the exception of organizations noted with an asterisk).
2. Federal Excise Taxes. Inclusion in the group ruling has no effect on an organization's liability for federal excise taxes. Exemption from these taxes is very limited. Please refer to your attorney any questions you may have about excise taxes.
3. State/Local Taxes. Inclusion in the group ruling has no effect on an organization's liability for state or local income, sales or property taxes. Typically, separate exemptions must be obtained from the appropriate state or local tax authorities in order to qualify for any applicable exemptions. Please refer to your attorney any questions you may have about state or local tax exemptions.
4. Deductibility of Contributions. The group ruling assures donors that contributions to the institutions listed in the 1991 OCD and covered by the group ruling are deductible for federal income, gift, and estate tax purposes.
5. Unemployment Tax. The group ruling establishes exemption from federal unemployment tax only. Individual states may impose an unemployment tax on organizations included in the group ruling, even though they are exempt from the federal tax. Please refer to your attorney any questions you may have about state unemployment tax.

6. Social Security Tax. All section 501(c)(3) organizations, including churches, are required to pay taxes under the Federal Insurance Contributions Act (FICA) for each employee who is paid \$100 or more in a calendar year.^{1/} Services performed by diocesan priests in the exercise of their ministry are not considered "employment" for FICA (social security) purposes,^{2/} and FICA should not be withheld from their salaries.

7. Form 990. All organizations included in the OCD must file Form 990, Return of Organization Exempt from Income Tax, unless they are eligible for a mandatory or discretionary exception. There is no exemption from the Form 990 filing requirement merely because an organization is listed in the OCD. Organizations required to file must do so by the 15th day of the fifth month after the close of their fiscal year. Among the organizations not required to file Form 990 under section 6033 of the Code are: churches; integrated auxiliaries of churches;^{3/} the exclusively religious activities of religious orders; schools below college level affiliated with a church or operated by a religious order; church-controlled organizations that finance, fund or manage church assets, or maintain church retirement insurance programs, and organizations controlled by religious orders that finance, fund or manage assets used for exclusively religious purposes;^{4/} and organizations with gross receipts normally not in excess of \$25,000.^{5/} In addition, IRS

1/ The Deficit Reduction Tax Act of 1984 permitted certain church-related organizations to make an irrevocable election to avoid payment of FICA taxes, but only if such organizations are opposed for religious reasons to payment of social security taxes.

2/ I.R.C. §3121(b)(8)(A).

3/ For taxable years 1970 through 1975, organizations listed in the OCD were excused from filing Form 990 because the Treasury Department had not clarified the meaning of the term "integrated auxiliaries of a church." In January 1977, the Treasury Department promulgated final regulations defining that term. Under the regulations, organizations that are considered integrated auxiliaries include men's and women's organizations that are a part of the church structure, seminaries, mission societies, or youth groups. The following organizations are not considered integrated auxiliaries: hospitals, colleges and universities, orphanages that have a separate identity from a church, and homes for the aged.

4/ Notice 84-2, 1984-1 C.B. 331.

5/ Announcement 82-88, 1982-25 I.R.B. 23.

has excused certain internally-supported church affiliates from the Form 990 filing requirement.^{6/} Organizations that are required to file must make available for public inspection upon request a copy of the Form 990 and all required schedules and attachments (other than the list of contributors) during regular business hours at the organization's principal office and at any regional or district office with 3 or more employees. The Form 990 for a particular year must be made available for three years beginning with the due date of the return.

8. Revenue Procedure 75-50. Rev. Proc. 75-50^{7/} sets forth guidelines and recordkeeping requirements regarding racially nondiscriminatory policies that must be complied with by private schools, including church-related schools, to establish and maintain exempt status under section 501(c)(3) of the Code. Under Rev. Proc. 75-50 private schools are required to file an annual certification of racial nondiscrimination with the IRS. For private schools not required to file Form 990, the annual certification must be filed on Form 5578, Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax. Form 5578 must be filed by the 15th day of the fifth month following the close of the fiscal year.

The requirements of Rev. Proc. 75-50 remain in effect and must be complied with by all schools listed in the OCD. This may be done individually or by the diocese for all diocesan schools. School officials should insure that the requirements of Rev. Proc. 75-50 are met since failure to do so could jeopardize the exempt status of the school and, in the case of a school operated by a church, the exempt status of the church itself.

9. Lobbying Activities. Organizations included in the group ruling may lobby for changes in the law, provided such lobbying is not more than an insubstantial part of their total activities. Attempts to influence legislation both directly and through grassroots lobbying are affected by this restriction. There is no distinction between lobbying activity that is related to an organization's exempt purposes and lobbying that is not. There is no definitive answer regarding what percentage constitutes "insubstantial" lobbying. Please refer to your attorney any questions you may have about permissible lobbying activities.

10. Political Activities. Section 501(c)(3) of the Code states that organizations exempt under its provisions must not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office. Violation

^{6/} Rev. Proc. 86-23, 1986-1 C.B. 564.

^{7/} 1975-2 C.B. 587.

of the prohibition against political activity can jeopardize the organization's tax-exempt status. Additional sanctions for violation of the political activity restrictions were imposed by the Revenue Act of 1987. In addition to revoking exempt status, IRS may impose excise taxes on an exempt organization and its managers for violation of the political activity restriction. Where there has been a flagrant violation, IRS has authority to seek an injunction against the exempt organization and immediate assessment of taxes due. If you have any questions in this regard, please refer them to your attorney. (See OGC Memo dated July 14, 1988).

11. Private Foundation Status. Another important ruling is the Treasury determination letter issued to USCC on December 11, 1970. It affirms the non-private foundation status of organizations listed in the OCD. Unlike the group ruling, this letter is not reissued because its applicability is not limited to a particular edition of the OCD. Since organizations listed in the OCD are not private foundations, they are exempt from the restrictions imposed on such organizations by the Tax Reform Act of 1969. The December 11, 1970 determination letter also assures private foundations that they may make tax-free grants and terminal distributions to organizations listed in the OCD and included in the group ruling.

12. Distribution of OCD. Copies of the OCD have been made available by USCC to the IRS National Office and the several IRS district offices to facilitate administration of the group ruling.

13. Group Exemption Number. The group exemption number assigned to USCC is 928 or 0928. Either number may be used, and must be included on each Form 990, Form 990-T, and Form 5578 required to be filed by any organization or institution exempt under the group ruling. The group exemption number should not be used on Form SS-4, Request for Employer Identification Number, because IRS may include USCC as part of the organization's name when it enters the organization in its computer.

14. Responsibilities under Group Ruling. The 1991 group ruling incorporates by reference procedures outlined in the 1983 ruling that are the responsibility of the USCC Office of General Counsel. However, diocesan officials who compile OCD information for transmittal to P.J. Kenedy & Sons are responsible for the accuracy of such information.

The USCC Office of General Counsel will be pleased to respond to inquiries about the group ruling, and to make available on request single copies of the ruling or this memorandum.

Enclosure _

Klosterman, Francis E., St. Anny's Church, Pewee Valley.
 Kramer, Raymond G., Holy Family Parish, Louisville.
 Krimple, George, Pewee Valley, KY.
 Krueger, Marvin L., St. Simon & Jude, Louisville.
 Lincoln, James Bruce, Spiritual Advice Curia.
 Livers, Joseph R., St. Gregory, Farmdale.
 Logsdon, Raymond L., St. Michael, Jeffersontown.
 Marcus, Herbert L.
 Markert, Clarence Robert, St. Ann Church-Cath., Presentation High School.
 Masterson, Donald F., Jefferson County Youth Center, Louisville.
 Mattingly, Thomas, St. Augustine, Lehmann.
 McCulloch, Thomas B.
 McInty, David L., St. Timothy, Louisville.
 Miller, Norbert F., St. Bernard, Louisville.
 Mitchell, James B., Largo, Ft.
 Mullins, William L., St. Francis of Rome, Louisville.
 Murphy, Howard J., Durham, NC.
 Nevitt, Charles, Holy Name, Louisville.
 O'Connell, Joseph, Our Lady of Perpetual Help, Campbellville.
 Olrich, James Charles, St. Elizabeth Ann Seton Church, Louisville.

Osborne, Kenneth F., St. Elizabeth of Hungary Church, Louisville, and Charismatic Renewal.
 Parker, James, St. Margaret Mary, Louisville.
 Patterson, Daniel Eugene, St. Luke Church, Louisville.
 Plummer, James R., St. Barnabas, Louisville.
 Prober, Edward R.
 Prantwood, Harry, Resurrection, Louisville.
 Raibert, Joseph A., St. Bartholomew Church, Louisville.
 Ralston, William K., St. John Vianney, Louisville.
 Ratterman, Cletus A., Guardian Angels, Louisville.
 Ronald, Edward H., Jefferson Co. Dept. of Corrections, Louisville.
 Ryan, Thomas, Catholic Neg. Office.
 Schell, George W., St. Athanasius Church, Louisville.
 Shultz, John F., St. Mary & Elizabeth Hospital, Louisville.
 Sierr, Ronald R., 13 Deer Hunter Dr., Salisbury, MD 21801.
 Slinger, Ernest Lee, On Leave.
 Hirpano, John L., Holy Trinity, Louisville, and Catholic Charities.

Sherman, William I., St. Gabriel, Louisville.
 Siskinets, Richard Earl, Our Mother of Sorrows, Louisville.
 Stuber, Joseph F., Transfiguration, Graham.
 Sturgeon, James C., Sr., St. Pius X, Louisville.
 Thoms, William A., Church of the Resurrection, Louisville.
 Thornbury, Benjamin, Our Lady of Lourdes, Louisville.
 Tolbert, Michael A., St. Thomas More, Louisville.
 Toman, David R., On leave.
 Turner, James R., St. Martin de Porres, Louisville.
 Vesels, Michael, St. Christopher, Radcliff.
 Veil, Charles Joseph, Mother of Good Counsel, Louisville.
 Walcher, Charles F., St. Rita, Louisville.
 Ward, James E., St. Margaret Mary, Louisville.
 Ward, Kenneth M., St. Albert the Great, Louisville.
 Wheatley, Joseph P., Norton Hospital-Konair Children's Hospital, Louisville.
 Whelan, John R., St. Martin of Tours, Flaherty.
 Wright, J. Patrick, Cathedral of the Assumption, Louisville.

INSTITUTIONS LOCATED IN THE ARCHDIOCESE

(A) COLLEGES AND UNIVERSITIES

LOUISVILLE *Bellarmine College*, Newburg Rd., 40208-0871. / 502-482-2211. Administration Office.
 Most Rev. Thomas C. Kelly, O.P. J.C.D., Archbishop of Louisville, Chancellor; Joseph J. McGowan, Jr., Pres.; John O. Kampechauer, Esq., Vice Pres.; Dr. Leonard J. Moisan, Ph.D., Vice Pres. Institutional Advancement; Dr. Thomas LaBaugh, Ph.D., Vice Pres. Educational Services and Dean of Admissions; Dr. Richard L. Fattner, Ph.D., Dean of Rubel School of Business; Dr. Regina L. Mumm, Ph.D., Dean of Landing School of Nursing, Education & Health Sciences; Rev. Leonard Callahan, Assoc. Vice Pres. for Religious Affairs; Clyde F. Crown, W. Frederick Hendrickson; George A. Killecourse; Eugene L. Zandler; Clyde Chelwynde (BO). Priests 7; Sisters 4; Lay teachers 68; Students 2,978.
Spalding University, 501 S. 4th St., 40203. / 502-585-5811. Filson M. Egan, S.C.N., Pres.; Mary A. Passafiume, Asst. In the Pres.; Gerald H. Osawin, Dir. of Finance and Admin. Services; John A. Gillen, Jr., Provost and Dean of Graduate Studies; Sharon L. Gray, Asst. Provost; Byron Wunderlich, Registrar; St. Rosemary Surby, R.V.M., Asst. Registrar for Graduate Programs; M. Janice Murphy, Dean, College of Arts and Sciences; William B. Brennan, Dean, School of Business; Mary Burns, S.C.N., Dean, School of Education; Sr. Mary C. Corvey, S.C.L., Dean, School of Nursing and Health Sciences; Thomas G. Tiltus, Chair, Dept. of Psychology; J.H. G. McKelvy, Chair, Dept. of Social Work; Gloria A. Fischer, Dir. of Library; Johann M. Barko, Dir. of Weekend College; Karen Mary Meyer, S.C.N., Dir. of Student Services; Eugene J. Hunsicker, Vice Pres. University Advancement; M. Shannon Reidy, Dir. of Public Relations; Kevin A. Thompson, Dir. of Admissions; Elmer E. Starr, Dir. of Student Financial Aid. Sisters 22; Brothers 2; Lay teachers 52; Students 1,350.
 St. CATHARINE *St. Catharine College*, 40061. / 502-376-9103. Dominican Sisters. Governor Martha Layne Collins, Pres.; Sr. Grace M. Olla, I.H.M., Vice Pres. & Academic Deans; Mary Ann Anzelmo, Dean of Students. Sisters 10; Lay teachers 12; Students 248. *Rev. Robert R. Geer, Aquinas Dean*

(B) HIGH SCHOOLS, DIOCESAN
 Louisville *Holy Cross High School*, 5144 Dixie Highway, 40216. / 502-447-4383. Mr. Frank Chumley, Acting Prin.; Rev. John T. Judle, Chap. Brothers 1; Ursuline Sisters 1; Lay teachers 29; Students 431.
 St. Francis DeSales High School, 425 Kenwood Dr., 40214. / 502-368-6319. Mr. David F. Winkler, Prin.; Revs. Charles Shobg, O.Carm.; Michael Greenwell, O.Carm.; Kyrin Cagliano, O.Carm. Priests 3; Brothers 2; Lay teachers 27; Students 401.
 Trinity High School, 4011 Shelbyville Road, 40207. / 502-995-9427. Mr. Peter Flieg, Prin.; Revs. Kevin Castar, Ronald J. Domhoff; R. Joseph Hemmerle; Harry A. Jansing; Donald W. Springman; David H. Zettel. Priests 8; Brothers 1; Sisters 1; Lay teachers 54; Students 1,015.
 BARDSTOWN *Rothlehem High School*, 40004. / 502-349-8594. Sisters of Charity of Nazareth. Sr. Margaret Willis, S.C.N., Prin. Sisters 5; Lay teachers 15; Students 183.

(C) HIGH SCHOOLS, PRIVATE

LOUISVILLE *St. Xavier High School*, Xavier Brothers, 1609 Poplar Level Rd., 40217. / 502-637-4712. Bro. Edward Driscoll, C.F.X., Prin.; Mr. Perry E. Sangalli, Asst. Prin. Priests 3; Brothers 3; Lay teachers 33; Students 1,365.
Assumption High School, 2170 Tyler Ln., 40205. / 502-458-2661. Sisters of Mercy. Ms. Karen Hays, Prin. Lay teachers 45; Students 712.
Sacred Heart Academy, 2174 Lexington Rd., 40206. / 502-897-1811. Ursuline Sisters. Sr. Maureen Field, I.H.M., Prin.; Rev. John J. Butler, Sisters 11; Lay teachers 40; Students 720.
Academy of Our Lady of Mercy, 1178 E. Broadway, 40204. / 502-584-4373. Mary F. Boyce, Prin.; Michael Johnson, Asst. Prin. Sisters of Mercy 2; Lay teachers 24; Students 320.
Presentation Academy, 361 S. 4th St., 40203. / 502-593-6038. Sisters of Charity of Nazareth. Sr. Phyllis Hannan, S.C.N., Prin. Sisters 3; Lay teachers 20; Students 270.
Holy Rosary Academy, 4801 Southside Dr., 40214. / 502-768-4961. Karen M. Johnson, Prin. Sisters of St. Dominic (St. Catherine, KY) 2; Lay teachers 22; (Sis) 220.

(D) CONSOLIDATED SCHOOLS

LOUISVILLE *Community Catholic School*, 2630 Slevin St., 40212. / 502-778-1941. Sr. Barbara Von Bukern, S.C.N., Prin. Children from St. Anthony, St. Cecilia and Our Lady attend this school. Religious 1; Lay teachers 11; Students 186. / 77

(E) ELEMENTARY SCHOOLS, PRIVATE

LOUISVILLE *All Saints Preparatory Academy*, 724 R. 14th St., 40211. *MRS. AARON 2 & W. 5*
 St. Benedict's Center for Early Childhood Education, 2323 Omega Ave., 40210. / 502-772-7284. Ms. Marcia Cummings, Exec. Dir. Students 108.
 Holy Angels Academy, Inc., 1408 S. Second St., 40208. / 502-634-3223. Joseph M. Norton, Prin. Sisters 1; Lay teachers 6; Students 186.
 Merry Montessori School, 2191 Tyler Ln., 40208. / 502-458-8545. Sr. Mary Alice McQuinn, R.S.M., Dir. Students-96. / 90
 Sacred Heart Model School, 3121 Lexington Rd., 40206. / 502-897-1811. Sr. Catherine, O.S.U., Prin. Lay teachers 27; Students 290.
 Spalding University Daycare Center, 951 S. 4th St., 40203. / 502-585-9911 Ext. 243. Mrs. Victoria F. May, Dir. Students 15.
 Thomas Morton Academy, 4801 Poplar Level Rd., 40213. Rev. James F. Valk, C.R.; Ann R. Thompson, Admin.
 Urban Montessori Schools, Inc., 639 S. Shelby, 40202. / 502-589-4822. Mr. George Sauer, Admin. Sr. Columba Montessori.
 St. Vincent-Montessori, 51 Louis Bedford St. Martin Montessori.
 Ursuline Montessori School, 3105 Lexington Rd., 40206. / 502-897-1811. Sr. Deleora Kemper, O.S.U., Admin. Students 94.
 NAZARETH *Nazareth Montessori Children's Center*, P.O. Box 44, 40045. / 502-348-1540. Sr. Patricia Marie Hill, S.C.N., Dir. Sisters 4; Lay teachers 8; Students 70.

(F) SPECIAL SCHOOLS

LOUISVILLE *St. Angela Education Center*, 1731 Edenside Ave., 40204. / 502-459-9728. Sr. Jean Gertrude Madd, O.S.U., Dir. Students 8.
 The DePaul School, 1928 Duhr Ave., 40205. / 502-459-6131. St. Anne Rita Mauch, S.C.N., Exec. Dir.; Mrs. Lillian Roberts, Prin. Lay teachers 43; Students 281.
 The DePaul School Saturday Tutorial Program, 1928 Duhr Ave., 40205. / 502-459-6131. Students 41.
 St. Joseph Child Development Center, 2823 Frankfort Ave., 40206. / 502-893-0241. Mrs. Herman J. Naber, Dir.; Mr. Richard Fried, Assoc. Dir. of Child Development Center. Students 128.
 Ursuline Child Development Center, 3108 Lexington Rd., 40208. / 502-595-7758. Sr. Vera Del Grande, O.S.U., Dir. Students 180.
 Ursuline-Pitt School, 2117 Payne St., 40206. / 502-695-7488. Sr. Regina Marie Bevelacqua, O.S.U., Prin. Sisters 1; Lay teachers 8; Students 55.
 Ursuline Tutoring Center, 3115 Lexington Rd., 40208. / 502-893-0125 Ext. 266. Sr. Cyrilla Kaelin, O.S.U., Dir.
 Ursuline School of Music and Drama, 3108 Lexington Rd., 40208. / 502-597-1816. Serena Stauble Summers, Dir. Students 245.
 Ursuline Speech Clinic, 3108 Lexington Rd., 40208. / 502-597-1811. Sr. M. Dorothy Frankrone, O.S.U., Chm. 78.

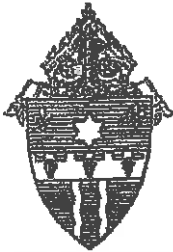
(G) ORPHANAGES AND INFANT HOMES

LOUISVILLE *Our Lady's Home*, 523 Park Ave., 40208. / 502-637-3969.
 St. Joseph Children's Home, 2823 Frankfort Ave., 40206. / 502-893-0241. Rev. Herman J. Naber, Dir.; Mr. Irvan Davis, Assoc. Dir. of Residential Care. Ursuline Sisters 2; Children 38.
 St. Joseph Catholic Orphan Society, 2823 Frankfort Ave., 40206. / 502-893-0241. Rev. Herman J. Naber, Exec. Dir.; Mr. Earl Hartlage, Pres.
 St. Thomas Orphan Society, Inc., P.O. Box 1073, 40201.
 St. Vincent's Orphan Society, Inc., P.O. Box 1073, 40201.

(H) GENERAL HOSPITALS

LOUISVILLE *St. Anthony Medical Center*. Legal Title: Sisters of St. Francis Health Services, Inc. St. Anthony PL, 40204. / 502-587-1161. Dir. of St. Francis of Perpetual Adoration. Mr. Lawrence J. Epl, Pres.; Revs. Aquinas Schneider, O.F.M., Chap.; George Hallman, O.F.M., Asst. Chap. Sisters 6; Patients assisted annually 50,700; Bed capacity 214; Baseline 40.
 St. Mary and Elizabeth Hospital, 1850 Bluegrass Ave., 40215. / 502-261-6000. Sisters of Charity of Nazareth. Rev. Raymond W. Leitner, Chief Exec. Officer; Rev. Albert J. Hartlage, Sisters 12; Bed capacity 281; Patients assisted annually 60,703.
 HARBORVIEW *Flaget Memorial Hospital*, 40004. / 502-348-3923 Ext. 242. Sisters of Charity of Nazareth Health Corporation. Mr. Ross Frazier, Pres. & CEO. Sisters 3; Bed capacity 62; Baseline 6; Patients assisted annually 19,454,778. Attended from St. Joseph Church.

Articles of Incorporation



THE CHANCERY

Archdiocese of Louisville

**212 EAST COLLEGE STREET • P.O. BOX 1073 • LOUISVILLE, KENTUCKY 40201-1073
(502) 585-3291 • FAX (502) 585-2468**

MEMORANDUM

TO: M. Thurman Senn, Esquire

**FROM: Brian B. Reynolds, Ed. D.
Chancellor**

DATE: March 30, 2007

RE: Articles of Incorporation

On behalf of the Archdiocese of Louisville, please accept my thanks for your good work on behalf of the St. Joseph Catholic Orphans Society.

Enclosed are the documents which have been signed by Archbishop Kelly. Thank you for preparing these.

May you have a blessed Holy Week.

Enclosure

Cc: Arthur Avitabile

**ARTICLES OF AMENDMENT
TO THE
RESTATED ARTICLES OF INCORPORATION
OF
ST. JOSEPH CATHOLIC ORPHAN SOCIETY**

Pursuant to the provisions of KRS 273.267, the undersigned corporation adopts the following Articles of Amendment to its Restated Articles of Incorporation as previously approved on February 6, 2002, and recorded with the Office of the Secretary of State of the Commonwealth of Kentucky on May 12, 2002 (hereinafter called the "Articles"):

FIRST: The name of the corporation is ST. JOSEPH CATHOLIC ORPHAN SOCIETY (hereinafter called the "Corporation").

SECOND: Articles SEVENTH, EIGHTH and TENTH of the Articles are amended to read in their entirety as follows:

"SEVENTH: (a) The affairs of this corporation shall be managed by a Board of Trustees of not less than three (3) trustees who may be all of one class or who may be placed in classes as specified in the By-laws of this corporation. The Roman Catholic Archbishop in Louisville or whomever shall be designated by him to act in his stead shall be an ex-officio voting member of the Board of Trustees. The Roman Catholic Archbishop in Louisville shall have authority to nullify any action of the Board of Trustees he determines, in his discretion, to be contrary to the beliefs, teaching, or mission of the Roman Catholic Church ~~supervisory powers over the proceedings and acts of the Board of Trustees and may approve or nullify the same at his discretion.~~ (b) Subject to the foregoing limitation, the number, qualifications, classes, terms of office, and manner of election or appointment of the members of the Board of Trustees shall be as provided in the By-laws of this corporation. (c) A trustee may be Unless otherwise hereinafter removed as provided in the By-laws of this corporation, the present Board of Trustees shall hold their office and continue as such until their successors in office are duly elected and have qualified.

EIGHTH: The Board of Trustees of this corporation shall elect from the members of this corporation ~~such officers as may be provided in the By-laws of this corporation with one (1) of such officers delegate the responsibility for preparing minutes of the trustees' and members' meetings and for authenticating records of this corporation~~ a President, Vice President, Second Vice President, Recording Secretary, Financial Secretary, and Treasurer, whose duties and term of office shall be such as may be prescribed by the By-laws of this corporation and such other officers as may be provided in said By-laws.

TENTH: The Board of Trustees shall have the right to adopt, amend, repeal and revise By-laws for the government of this corporation, subject always to the power of the members at annual meetings, or at special meetings called for that purpose, upon reasonable notice and at which a quorum of the members was present, to change or repeal such By-laws by an affirmative vote of two-thirds

(2/3) of the votes which the members then present were entitled to cast: Provided, however, said By-laws shall not be adopted, amended, repealed or revised without the approval of the Roman Catholic Archbishop of Louisville, or his successor in office which approval shall be withheld only if he determines, in his discretion, that the adoption, amendment, repeal or revision would be contrary to the beliefs, teaching, or mission of the Roman Catholic Church."

THIRD: The foregoing amendments were adopted at the annual meeting of members of the Corporation held on March 18, 2007, at which meeting a quorum was present, by receiving at least two-thirds (2/3) of the votes which members present at the meeting were entitled to cast.

DATED, March 22, 2007.

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

BY: Ralph Risimini
Ralph Risimini, President

BY: M. Thurman Senn
M. Thurman Senn, Recording Secretary

COMMONWEALTH OF KENTUCKY)
(SS:
COUNTY OF JEFFERSON)

I, the undersigned Notary Public, do hereby certify that on this 22nd day of March, 2007, personally appears before me, Ralph Risimini and M. Thurman Senn, President and Recording Secretary, respectively, of ST. JOSEPH CATHOLIC ORPHAN SOCIETY, a nonstock, nonprofit corporation organized and existing under the laws of the Commonwealth of Kentucky, who acknowledged the foregoing document for and on behalf of said corporation as President and Recording Secretary respectively thereof for the uses and purposes therein set forth.

My commission expires: 4/10/08

Stromwell Q. Hudson
NOTARY PUBLIC

APPROVED:

Thomas C. Kelly
Thomas C. Kelly, O.P.
Archbishop of Louisville

THIS INSTRUMENT PREPARED BY:

M. Thurman Senn
M. Thurman Senn
MORGAN & POTTINGER, P.S.C.
601 West Main Street
Louisville, Kentucky 40202
(502) 589-2780



BYLAWS
OF
ST. JOSEPH CATHOLIC ORPHAN SOCIETY

(preliminary approval by Society's Board on 3/7/07;
final approval of Archbishop noted on page 18)

PREAMBLE: The St. Joseph Catholic Orphan Society (the "Society") is a non-profit charity that operates according to the beliefs, teaching and mission of the Roman Catholic Church. The "Home Branch" and the "Branch Societies" of the Roman Catholic parishes of St. Anthony, St. Boniface, St. Denis, St. Elizabeth, St. Francis of Assisi, St. Helen, Holy Trinity, St. Joseph, St. Martin, St. Therese, and St. Vincent de Paul historically were instrumental in the organization and development of St. Joseph Catholic Orphan Society (the "Society") and the members of Home and Branch Societies supported and assisted the Society in furthering its mission. The importance of the Home and Branch Societies to the initial and early development of the Society is significant and recognized by the Society's members and Board of Trustees. Accordingly, the Board of Trustees, in adopting these Bylaws, acknowledges the important role which the many individuals who are, or were, members of the Home Branch and the Branch Societies of the foregoing parishes have played in the history of the Society and intends to continue to call upon them when necessary or appropriate for assistance and active participation in the Society's functions.

ARTICLE I
MEMBERSHIP

SECTION 1.01. CLASSES OF MEMBERS. Membership in St. Joseph Catholic Orphan Society (the "Society") shall be divided into the following classes and such additional classes as may be established from time to time by amendment to these Bylaws:

- (a) **Individual Members:** Any individual of good moral character may become a member of the Society by completing an application for membership. Individual members may, but shall not be required to, be affiliated with one of the branch societies of the Society listed in Section 7.01 of these Bylaws.
- (b) **Institutional Members:** Any corporation, partnership, sole proprietorship or other entity may become a member of the Society upon application to and approval by the Board of Trustees.
- (c) **Life Members:** Any individual member of the society may become a Life Member thereof by a payment to the Society of such amount as may be established by the Board of Trustees but not less than the following sum:

<u>Age of member or new applicant</u>	<u>Payment</u>
50 years and over	\$ 50
45 years to 50	\$ 60
40 years to 45	\$ 70
35 years to 40	\$ 80
30 years to 35	\$ 90
21 years to 30	\$100
Under 21 years	\$150

Any member of the clergy may become a life member upon the payment of \$50 regardless of age.

(d) Honorary Members: Individual members of the Society in good standing for twenty-five (25) years shall be considered Honorary Members and their names entered on the honorary list of the Society. At the annual meeting of members of the Society held each year, the names of those individual members who have become eligible for honorary membership shall be announced by the President, and, for their faithful service, shall be presented with a silver rosary or other suitable gift. Individual members who have been in good standing for fifty (50) years shall be presented with a gold medal suitably inscribed and are exempt from the payment of dues.

Membership in any class shall be suspended for failure to pay the dues prescribed thereof as provided in Section 1.03 of these Bylaws and may be terminated with or without cause by two-thirds vote of all members of the Board of Trustees.

SECTION 1.02. RIGHT TO VOTE. Each individual, life and honorary member of the Society shall be entitled to one vote on all matters as may, from time to time, be presented to the members for vote. Institutional members shall have no right to vote or hold office in the Society but shall otherwise have all the rights and privileges of individual membership in the Society.

SECTION 1.03. DUES. Individual, institutional, and honorary members of the Society shall pay dues in such amounts and at such times as the Board of Trustees may, from time to time, designate by resolution. No dues shall be payable by life members. Any member who is not current in the payment of the prescribed dues shall not have the right to vote as a member on any matter presented for vote.

ARTICLE II MEMBERSHIP MEETINGS

SECTION 2.01. PLACE OF MEETINGS. The Board of Trustees may designate any place within or without the Commonwealth of Kentucky as the place of meeting for the annual or any special meeting of members of the Society called by the Board of Trustees. If no designation is made, or if a special meeting of members is called or ordered held by any person other than the Board of Trustees, the place of the meeting shall be the principal office of the Society in the Commonwealth of Kentucky.

SECTION 2.02. ANNUAL MEETING. Unless a different date in February is chosen by the Board of Trustees, the annual meeting of members of the Society shall be held on the first Wednesday of February of each year at 7:00 PM, prevailing time at such place as the Board of Trustees shall determine for the transaction of such business as may properly come before the meeting. At such meeting, the officers of the Society, the Chairpersons of the Standing Committees shall make a report of their activities during the previous year, and the newly-elected Trustees of the Society shall be installed. The order of business at the annual meeting shall be as follows:

- a) Opening of the meeting with prayer.
- b) Approval of the minutes of the previous annual meeting.
- c) Reports of the officers of the Society and the Chairpersons of the Standing Committees.
- d) Installation of trustees.
- e) Unfinished business.
- f) New business.
- g) Adjournment with prayer.

SECTION 2.03. SPECIAL MEETINGS. Special meetings of the members of the Society may be called by the President of the Society, by the Board of Trustees or by a petition signed by not less than two hundred (200) individual members of the Society delivered to the President of the Society specifying the purpose or purposes of the special meeting and the date and time thereof which shall not be less than fifteen (15) days after such petition is delivered to the President of the Society.

SECTION 2.04. NOTICE OF MEETINGS-WAIVER. Written notice stating the place, day and hour of the meeting and, in case of a special meeting, the purpose or purposes of which the meeting is called, shall be delivered not less than ten (10) nor more than thirty-five (35) days before the date of the meeting, either personally or by mail, by or at the direction of the President of the Society or the person calling the meeting, to each member entitled to vote at such meeting. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail addressed to the member at his address as it appears on the records of the Society with postage thereon prepaid. Notice of any membership meeting may be waived in writing by any member at any time before or after the meeting. Attendance by a member without objection as to notice at a membership meeting shall constitute a waiver of notice of the meeting.

SECTION 2.05. QUORUM AND PROXIES. A quorum for the conduct of business at any duly organized annual or special meeting of members of the Society shall be the members of the Society entitled to vote who are present at such meeting, and a majority vote of the members present at such meeting shall decide any matter coming before the meeting. Voting by proxy at any annual or special meeting shall not be valid or permitted.

SECTION 2.06. MEMBERSHIP ACTION WITHOUT A MEETING. Any action required to be taken at a meeting of members of the Society entitled to vote, or any action which may be taken at a meeting of such members, may be taken without a meeting if a consent in writing, setting forth the action so taken shall be signed by all of the members entitled to vote with respect to the subject matter thereof. Such consent shall have the same effect as a unanimous vote of members, and may be stated as such in any articles or documents filed with the Secretary of State of Kentucky.

ARTICLE III BOARD OF TRUSTEES

SECTION 3.01. GENERAL POWERS, NUMBER AND ELECTION. (a) The affairs of the Society shall be managed by a Board of Trustees subject to the Roman Catholic Bishop of Louisville's authority in matters concerning the beliefs, teaching and mission of the Roman Catholic Church. The Board of Trustees shall be constituted as follows:

- 1) The Ordinary of the Roman Catholic Archdiocese of Louisville, or whomsoever shall be designated by him to act in his stead;
- 2) The past Presidents of the Society;
- 3) The central officers of the Society specified in Section 5.01 of these Bylaws;
- 4) One individual member of the Society appointed by the Ladies Sewing Society of the Society to hold office until her replacement is appointed and accepts her appointment;
- 5) One individual member of the Society appointed by the Alumni Association of the Society to hold office until his or her replacement is appointed and accepts his or her appointment;
- 6) Such number (not less than twelve) of individual members of the Society as may be fixed by the Board of Trustees and who are either continued in office under the final paragraph of Section 3.01(a), or continued in office under Section 3.01(d), or elected at each annual meeting of members of the Society to hold office until the next annual meeting and until their successors are elected and have accepted their election;

PROVIDED, that each of the twelve (12) branch societies of the Society listed in Section 7.01 of the Bylaws may nominate a candidate for consideration for election under Sub-Section 3.01(6) in such manner as the branch society shall determine by its branch bylaws and with the name of any such nominee to be provided to the Society's President and to the Society's Recording Secretary in writing at least ten (10) days prior to the annual meeting of the members of the Society; and

FURTHER PROVIDED, that all members of the Board of Trustees serving as such on the date of adoption of these Bylaws shall continue to hold Office until he or she dies, resigns, is disqualified or replaced or forfeits his or her office as provided in Section 3.03 of these Bylaws.

(b) Except for the Ordinary of the Roman Catholic Archdiocese of Louisville or his designee who shall have an unlimited term office, individual trustees shall (i) serve for three (3)

year terms and are eligible to serve additional, consecutive three (3) year terms; and (ii) be divided as equally as possible into three (3) staggered classes so that the terms of office of the trustees in one of the classes shall expire each year.

(c) At the regular monthly meeting of the Board of Trustees held immediately following adoption and approval of these Bylaws, the then serving trustees shall, at that meeting be divided and assigned, by lot or otherwise, into the three (3) staggered classes as provided in Subsection (b) of this Section 3.01. The initial term of office of the trustees assigned to the first class shall be for one (1) year, and the initial terms of the second and third classes shall be for two (2) years and three (3) years respectively.

(d) On or before June 30 of each year, the Board of Trustees shall have sent to each Trustee whose term of office as trustee expires at the next succeeding organizational meeting of the Board of Trustees, a form approved by the Board of Trustees to be completed by that Trustee indicating whether he or she desires to continue in office for an additional three year term (the "Commitment Form"). If the Commitment Form has not yet returned by that Trustee, then on or before September 30 of that year, the Society's President shall attempt to contact that Trustee about the status of the Commitment Form. At or before the regular meeting of the Board of Trustees held in October of each year, each Trustee whose term of office as trustee expires at the next succeeding organization meeting of the Board of Trustees shall deliver to the President his or her Commitment Form. If the Commitment Form indicates that he or she desires to continue in office for an additional three (3) year term, then the Trustee so doing shall continue in office for an additional three (3) year term beginning at said organizational meeting, and his or her office shall be deemed to not be vacant and no nomination or election to the same shall be required to be made or accepted. Any Trustee who does not deliver to the President his or her commitment as aforesaid shall be deemed to have determined not to be re-elected, and if he or she is a trustee elected under Section 3.01(6), his or her successor shall be nominated for election as provided in Subsection (e) of this Section 3.01.

(e) At the regular meeting at the Board of Trustees held in November of each year, the number of members to be elected pursuant to Sub-section (a)(6) of this section shall be fixed by the Board of Trustees, and the President of the Society shall appoint a Nominating Committee consisting of not less than three (3) members of the Board of Trustees. At the regular meeting of the Board of Trustees held in December of each year, the Nominating Committee shall submit to the Board of Trustees the names of the members of the Society which it believes to be qualified to be nominated as candidates to fill the offices of those Trustees who have not delivered his or commitment as provided in Subsection 3.01 (d) above and elected at the annual meeting of members to be held the succeeding February, and, if approved by the Board of Trustees, the names so submitted shall be presented to and placed in nomination at such annual meeting.

SECTION 3.02. HONORARY TRUSTEES. The Board of Trustees may, from time to time, designate a member of the Society as an honorary trustee in recognition of his or her special services to the Society or the Board of Trustees. An honorary trustee shall be eligible to attend all meetings of the Board of Trustees and provide general policy advice thereto but shall not be authorized to vote on any matter coming before the Board of Trustees.

SECTION 3.03 REMOVAL FROM OR FORFEITURE OF OFFICE. (a) The Board of Trustees, by the affirmative vote of a two-thirds majority of the Board of Trustees who are

present at the special meeting provided for in this Section 3.03(a) may remove any Trustee, other than the Ordinary of the Roman Catholic Archdiocese of Louisville or his designee who may not be removed under this Section 3.03, from office at any time with or without cause. The following procedure shall be followed in order to remove any Trustee under this Section 3.03(a):

(i) The member or members of the Board of Trustees wishing to remove the Trustee (the "Requesting Trustees") shall deliver to the President of the Society a written request for removal which shall specify the Trustee who is sought to be removed (the "At-Issue Trustee") and the reason or reasons why a removal is sought (the "Written Request").

(ii) Within ten (10) days of receipt of the request, the Central Officers of the Society shall schedule a meeting with the Requesting Trustees and the At-Issue Trustee to discuss the removal request (the "Initial Meeting"). The Requesting Trustees and the At-Issue Trustee shall be given at least ten (10) days advance written notice of the date, time and place of the Initial Meeting, along with a copy of the Written Request. The Initial Meeting shall be held at the principal office of the Society. The Requesting Trustees (as a group) and the At-Issue Trustee may each bring one person with them to the Initial Meeting as an adviser or witness. The President of the Society may, in his or her discretion, include at the meeting such other persons as the President may deem desirable for either side. Two (2) days before the Initial Meeting, the At-Issue Trustee shall deliver to the Central Officers and the Requesting Trustees a written response to the Written Request (the "Written Response"). Other than a record of the persons attending and of the vote at the conclusion of the Initial Meeting, the proceedings of the Initial Meeting shall not be recorded.

(iii) After considering the positions of the Requesting Trustees and the At-Issue Trustee at the Initial Meeting, the Central Officers shall vote on whether to refer the removal request to the full Board of Trustees. In order to refer the removal request to the full Board of Trustees, at least four (4) of the Central Officers must vote in favor of referring the removal request to the full Board of Trustees. Unless all the Central Officers, the Requesting Trustees and the At-Issue Trustee otherwise agree, the vote shall be by written secret ballot, the votes shall be counted by the Society's two most senior Central Officers (in the order specified in Section 5.01 of these Bylaws) present at the meeting who are not a Requesting Trustee or the At-Issue Trustee, and the result of the vote shall be immediately communicated to the persons attending the Initial Meeting.

(iv) If the Central Officers do not vote to refer the removal request to the full Board of Trustees, there shall be no further consideration of the removal request, and the Requesting Trustees may not submit another request to remove the At-Issue Trustee except on the basis of events occurring after the Initial Meeting.

(v) If the Central Officers vote to refer the removal request to the full Board of Trustees, they shall call a special meeting of the Board of Trustees for the sole purpose of considering the removal request. Notwithstanding the provisions of Section 3.07, the notice shall be in writing, shall be mailed at least ten (10) days prior to the date of the special meeting, shall specify the purpose of the special meeting, and shall include copies of the Written Request and the Written Response. The Requesting Trustees (as a group)

and the At-Issue Trustee may each bring one person with them to the special meeting as an adviser or witness. The President of the Society may, in his or her discretion, include at the meeting such other persons as the President may deem desirable for either side. After considering the positions of the Requesting Trustees and the At-Issue Trustee and any other Trustee who desires to state a position, the Board of Trustees shall vote on the removal request. The vote shall be by written secret ballot, the votes shall be counted by the Society's two most senior Central Officers (in the order specified in Section 5.01 of these Bylaws) present at the meeting who are not a Requesting Trustee or the At-Issue Trustee, and the result of the vote shall be immediately communicated to the trustees attending the special meeting. Other than a record of the persons attending and of the vote at the conclusion of the special meeting, the proceedings of the special meeting shall not be recorded.

(vi) If the President is the At-Issue Trustee or is a Requesting Trustee, the Vice President shall carry out the functions of the President specified in Sub-Sections 3.03(a)(i) through 3.03(a)(v).

(b) Any trustee, except the Ordinary of the Archdiocese of Louisville or his designee and past Presidents of the Society, elected or appointed pursuant to the provisions of Section 3.01 of these Bylaws who is absent, without excuse approved by the President of the Society, for six or more regularly monthly meetings of the Board of Trustees during any calendar year shall automatically forfeit his office and shall not be eligible for election to any office in the Society for three (3) years.

SECTION 3.04. VACANCIES AND ADDITIONAL DIRECTORS. (a) Any vacancy occurring in the Board of Trustees by reason of death, resignation, disqualification, forfeiture, or inability to act of any trustee may be filled by the affirmative vote of the majority of the remaining Trustees even though less than a quorum of the Board of Trustees. A trustee elected to fill any such vacancy shall be elected for the unexpired term of his predecessor in office.

(b) The Board of Trustees may, from time to time, increase the number of trustees of the Society, and any trusteeship to be filled by reason of such increase may be filled by the affirmative vote of a majority of the full Board of Trustees for a term of office continuing until the next annual meeting of members.

SECTION 3.05. PLACE OF MEETINGS. All meetings of the Board of Trustees shall be held at the principal office of the Society.

SECTION 3.06. ORGANIZATION AND REGULAR MEETINGS. (a) The organization meeting of the Board of Trustees shall be held without other notice than this Bylaw immediately after and at the same place as the annual meeting of members for the purpose of organization, election of officers, appointment of committees and consideration of such other business as may properly come before the meeting. Regular monthly meetings of the Board of Trustees shall be held, without notice other than this Bylaw, at 7:00 P.M., on the first Wednesday of each month. The Board of Trustees may, by resolution, change the date or time of such regular monthly meetings and may provide, by resolution, the date and time for the holding of additional regular meetings of the Board of Trustees, such changed or additional regular meetings to be held without notice other than such resolution.

(b) Unless altered by the President or other presiding officer without objection by a majority of the then present members of the Board of Trustees, the order of business at the regular monthly meetings of the Board of Trustees shall be as follows:

- (1) Opening of the meeting with prayer.
- (2) Roll call.
- (3) Approval of the minutes of the previous meeting.
- (4) Reports of the Finance Committee and the Financial Secretary.
- (5) Reports of other committees.
- (6) Unfinished business.
- (7) New business.
- (8) Approval of all bills and expenditures.
- (9) Executive Session Discussion (of which no minutes shall be recorded other than whether or not the Board of Trustees went into Executive Session and during which no motion or formal action shall be taken).
- (10) Any further motions to be made or actions taken.
- (11) Adjournment with prayer.

SECTION 3.07. SPECIAL MEETINGS- NOTICE. Special meetings of the Board of Trustees may be called by the President or any Trustee of the Society. Notice of any special meeting shall be given by word of mouth, letter, email, or text message received not later than during the day immediately preceding the date of the meeting. Any trustee may waive notice of any special meeting. The attendance of a trustee at any special meeting shall constitute a waiver of notice of such meeting, except where a trustee attends such meeting for the express purpose of objecting to the transaction of any business because the meeting was not lawfully called or convened. Neither the business to be transacted at, nor the purpose of any special meeting of the Board of Trustees, need be specified in the notice of such meeting.

SECTION 3.08. QUORUM. Eleven (11) members of the Board of Trustees shall constitute a quorum for the transaction of business at any meeting of the Board of Trustees, provided that if less than eleven (11) of the trustees are present at such meeting, a majority of the trustees present may adjourn the meeting from time to time without further notice.

SECTION 3.09. MANNER OF ACTING. The act of a majority of the trustees present at a meeting at which a quorum is present shall be the act of the Board of Trustees, unless the act by a greater number is required by statute, the Articles of Incorporation or these Bylaws.

SECTION 3.10 TRUSTEE ACTION WITHOUT A MEETING. Any action required to be taken at a meeting of the trustees of the Society or any action which may be taken at a meeting of the Board of Trustees or of a committee thereof, may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all the trustees, or all of the members of the committee, as the case may be. Such consent shall have the same effect as a unanimous vote and may be stated as such in any document filed with the Secretary of the State of Kentucky.

SECTION 3.11. EXECUTIVE COMMITTEE. The Board of Trustees, by resolution adopted by a majority of the full Board of Trustees, may designate from among its members an Executive Committee which, to the extent provided for in such resolution, shall have and may exercise all the authority of the Board of Trustees or any standing or special committee thereof, but the Executive Committee so designated shall not have the authority of the Board of Trustees in reference to amending, altering or repealing the Bylaws; electing, appointing or removing any member of such committee or any trustee or office of the Society; amending the articles of incorporation, restating articles of incorporation, adopting a plan of merger or adopting a plan of consolidation with another corporation; authorizing the sale, lease, exchange or mortgage of all or substantially all of the property and assets of the Society; authorizing the voluntary dissolution of the Society or revoking proceedings therefore; adopting a plan for the distribution of the assets of the Society; or amending, altering or repealing any resolution of the Board of Trustees which by its terms provides that it shall not be amended, altered or repealed by such committee. The designation and appointment of any such committee and the delegation thereto of authority shall not operate to relieve the Board of Trustees, or any individual trustee of any responsibility imposed upon it, him or her by law. Any action taken by the Executive Committee shall be reported to the Board of Trustees at such Board's next regular meeting, and such action may be rescinded or modified at the discretion of the Board of Trustees.

ARTICLE IV STANDING AND SPECIAL COMMITTEES

SECTION 4.01 STANDING COMMITTEES. (a) At each of the annual organizational meetings of the Board of Trustees, the President of the Society shall appoint from the members of the Board of Trustees the following standing committees of the board for the ensuing year, one of the trustees so appointed being designated as chairperson thereof except that the chair and the co-chair of the Picnic Committee shall be as provided for in Sections 5.05 and 5.06 of these Bylaws, with the powers and duties as provided in Sections 4.01 and 4.02 of these Bylaws:

- Finance Committee
- Social Services And Programs Committee
- Repairs And House Committee
- Communications And Development Committee
- Personnel Policies Committee
- Grounds And Property Committee
- Insurance And Special Contracts Committee
- Picnic Committee
- Membership Committee

(b) Each committee shall keep a record of its proceedings, showing the disposition of all matters considered and passed upon by it.

(c) The chairperson of each standing committee shall make regular and accurate reports to the Board of Trustees as to the activities the standing committee he or she chairs and shall further make a full and accurate report on any or all activities thereof at any time upon request of any Central Officer of the Society.

SECTION 4.02. POWERS AND DUTIES OF STANDING COMMITTEES. The standing committees appointed pursuant to Section 4.01 of these Bylaws shall have the powers and duties as hereinafter provided; PROVIDED, that (1) all expenditures authorized by each committee exceeding such amount as may be fixed from time to time by the Board of Trustees, other than the normal and ordinary expenses required and necessary for the day-to-day operation and functioning of the Society and its property, shall first be approved by the Board of Trustees; and (2) all contracts and purchases and other expenditures required and necessary for the day-to-day operation and functioning of the Society and its property shall be reported to the Board of Trustees and all such contracts and purchases shall be approved by the committee's chairperson before they shall be made or paid; and (3) any disagreement as to the jurisdiction of any standing committee shall be resolved by the President of the Society with such decision subject to review and vote of the Board of Trustees; and (4) the activities of any standing committee shall in all cases be subject to control and oversight by the Board of Trustees:

(a) Finance Committee: The Finance Committee (i) shall have the general supervision and control of all matters pertaining to the finances of the Society; (ii) shall engage the services of one or more financial institutions, approved by the Board of Trustees, and place in their care all notes, securities and similar valuable documents and instruments of the Society; (iii) shall enter into contracts, approved by the Board of Trustees, with such financial institutions to provide for the investment of the Society's funds, collection of dividends, interest and other monies due or to become due on the documents and instruments held by them; and (iv) shall submit its recommendation with respect to the amount of the bond to be furnished by the Financial Secretary, the Treasurer and such other persons as the committee may deem appropriate to the Board of Trustees for the latter's approval.

(b) Social Services And Programs Committee: The Social Services And Programs Committee (i) shall at such intervals as it deems appropriate review and make recommendations to the Board of Trustees respecting the child care and other social services programs to be performed by the Society; (ii) shall oversee the implementation of such programs as are approved to be established by the Board of Trustees; (iii) shall oversee and approve the operational policies and procedures concerning such programs; and (iv) shall receive and review the reports of the Executive Director and staff regarding such programs and, if appropriate, make recommendations to the Board of Trustees with respect thereto.

(c) Repairs And House Committee: The Repairs And House Committee (i) shall supervise the procurement of all clothing, material, bedding, maintenance supplies and equipment required in the operation of the facilities and programs maintained by the Society; (ii) shall make or cause to be made periodic inspections of all the buildings, both interior and exterior, of the Society, to determine what repairs and improvements are required and necessary. In the event the committee determines that certain repairs or improvements are required, it shall

determine the approximate cost of such repairs or improvements and submit its findings and recommendations to the Board of Trustees for its approval; PROVIDED, that emergency repairs or emergency supplies or equipment which are in good faith deemed necessary for the immediate safety and operation may be made without the prior approval of the Board of Trustees, but in any event the expenditures so made shall subsequently be submitted to the Board of Trustees for its ratification.

(d) Communications And Development Committee: The Communications And Development Committee (i) shall attend to all matters relating to publicity and advertising of the activities and functions of the Society and (ii) shall attend to all matters relating to the obtaining of donations, contributions, and bequests to the Society, other than matters relating to the operation of Society's annual Picnic.

(e) Personnel Policies Committee: The Personnel Policies Committee shall have the general supervision and control of all matters pertaining to the employees of the Society, including hiring, firing, pay, benefits and discipline; PROVIDED, that the Personnel Policies Committee (1) shall not hire, fire, or discipline the Executive Director without approval of the Board of Trustees and (2) may with the consent of the President (or any other Central Officer in the absence of the President) suspend the Executive Director for intentional or other serious misconduct pending review by the Board of Trustees; and (3) shall not establish general staffing levels or establish levels of pay or benefits without first consulting with the chairperson of the Finance Committee or which are contrary to any budget approved by the Board of Trustees.

(f) Grounds And Real Property Committee: The Grounds And Real Property Committee shall (i) supervise the maintenance and upkeep of the grounds surrounding the buildings of the Society and all other real property owned, leased or regularly used by the Society; (ii) make such recommendations to the Board of Trustees as would, in its opinion, tend to beautify such property or make it more useful to the Society; and (iii) make such repairs and improvements to such property as are authorized by the Board of Trustees.

(g) Insurance And Special Contracts Committee: The Insurance And Special Contracts Committee (i) shall have the general supervision and control of all matters pertaining to policies and coverages of insurance purchased by the Society; and (ii) shall have the general supervision and control of all other contracts or purchases by the Society assigned to the committee by the Board of Trustees whether within or without the normal authority of another standing committee.

(h) Picnic Committee: The Picnic Committee shall be chaired by the Society's Vice President and shall have the general supervision and control of all matters pertaining to the annual Picnic conducted by the Society on the second weekend in August (or such other date as may be established by the Board of Trustees).

(i) Membership Committee: The Membership Committee shall have the duty of securing new members for the Society.

SECTION 4.03. SPECIAL COMMITTEES. The Board of Trustees may, upon recommendation of the President or motion of any Board member, from time to time appoint such special committees as it may deem necessary or appropriate with such powers and duties as may be provided in the resolutions appointing such committees.

SECTION 4.04. COMMITTEE ADVISORS. Upon the recommendation of the Chairman of the committee, the Board of Trustees may, from time to time, appoint individuals who are not members of the Board of Trustees to serve for a period of one year as a member of any standing or special committee appointed as provided in this Article IV to provide advice, expertise or assistance to the committee in the performance of its functions. Said individuals shall serve as an advisor with full status as a member of the committee, the right to vote all matters coming before the committee and the benefit of the indemnification and insurance as provided in Article VIII of these Bylaws.

ARTICLE V OFFICERS AND EXECUTIVE DIRECTOR

SECTION 5.01. CENTRAL OFFICERS. The Central Officers of the Society shall consist of a President, a Vice President, a Second Vice President, a Recording Secretary, a Financial Secretary and a Treasurer.

SECTION 5.02. ELECTION AND TERM OF OFFICE. (a) The central officers of the Society shall be elected at the organization meeting of the Board of Trustees as provided in Section 3.06 of these Bylaws to serve until the next organization meeting of the Board of Trustees and until their successors are elected and have accepted their election; PROVIDED, that any central officer of the Society may be removed by the Board of Trustees, whenever, in its judgment, the best interests of the Society will be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the officer so removed. Election of a central officer shall not itself create contract rights. No member of the Society shall be eligible to hold the office of Financial Secretary or Treasurer for more than three (3) successive years.

(b) At the regular meeting of the Board of Trustees held in December of each year, the Nominating Committee appointed pursuant to the provisions of Section 4.01(b) of these Bylaws shall submit the names of six (6) individual members of the Society which it deems qualified for election as central officers of the Society and such names shall be placed in nomination for elections as such officers at the organization meeting of the Board of Trustees held pursuant to Section 3.06. Other names may be placed in nomination at such organization meeting.

SECTION 5.03. VACANCIES. Whenever any vacancy occurs in the office of any such central officer by death, resignation, removal or otherwise, such vacant office shall be filled by the Board of Trustees as soon as convenient at any regular or special meeting of the Board of Trustees.

SECTION 5.04. PRESIDENT. The President shall be the chief executive officer of the Society and, subject to the control of the Board of Trustees, shall have general charge of the business, affairs and property of the Society. He shall preside at all meetings of the members and of the Board of Trustees at which he shall be present, and in the event of a tie vote on any question before any such meetings, shall cast the deciding vote. The President shall have the authority to sign or countersign all certificates, contracts, and other instruments of the Society; shall appoint all committees; shall be custodian of the seal of the Society and be an ex-officio member of all such committees; shall acquaint himself with the general condition of the Society

and its property and shall make reports in connection therewith to the Board of Trustees and the members of the Society; and shall perform all such other duties as are incident to his office or are properly required by these Bylaws or the Board of Trustees.

SECTION 5.05. VICE PRESIDENT. The Vice President shall assist the President, and, in the absence or disability of the President, shall perform the duties of that office. The Vice President shall be Chairperson, and have general supervision and control of the annual Picnic held for the benefit of the Society, and shall have such other powers and discharge such other duties as may be assigned from time to time by the Board of Trustees.

SECTION 5.06. SECOND VICE PRESIDENT. The Second Vice President shall assist the President and Vice President. In the absence or disability of the President and the Vice President, shall perform the duties of the office of President. The Second Vice President shall be Co-Chairperson of the annual Picnic held for the benefit of the Society, but in such capacity shall be subject to the general supervision and control of the Vice President. The Second Vice President shall have such other powers and discharge such other duties as may be assigned from time to time by the Board of Trustees.

SECTION 5.07. RECORDING SECRETARY. The Recording Secretary shall keep the minutes of the meetings of the members of the Society and the Board of Trustees and shall issue or cause to be issued notices of all meetings of members and of the Board of Trustees. Upon request, he shall furnish the Secretaries of the branch societies with a copy of the proceedings of the regular and any special meetings of the Board of Trustees. He shall make, or cause to be made, a complete statistical report on the condition of the Society at the end of each year; and he shall perform all such other duties as are incident to his office or as may be assigned from time to time by the Board of Trustees.

SECTION 5.08. FINANCIAL SECRETARY. The Financial Secretary shall cause an accurate record of all receipts and disbursements of the Society to be maintained, shall make a complete report of the receipts and disbursements at the annual meeting of members of the Society and shall perform all other duties as are incident to his office or as may be assigned from time to time by the Board of Trustees.

SECTION 5.09. TREASURER. The Treasurer shall cause an accurate account of all monies belonging to the Society to be maintained and shall perform all other duties as are incident to his office or as may be assigned from time to time by the Board of Trustees.

SECTION 5.10. EXECUTIVE DIRECTOR. (a) The development, administration and implementation of all program activities of the Society shall be under the supervision and control of an Executive Director who shall be appointed by and subject to the control the Board of Trustees. The Executive Director may, subject to the approval of the Board of Trustees, appoint Associate Directors of the Society's programs and shall otherwise be responsible for the employment and assignment of the other employees of the Society. The Executive Director shall attend, and report on the Society's programs, at all meetings of the Board of Trustees and members of the Society and shall perform all other duties as are incident to the office of the Executive Director or as may be assigned from time to time by the Board of Trustees.

(b) The Executive Director may be removed by the Board of Trustees whenever, in its judgment, the best interests of the Society will be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the Executive Director. Appointment of the Executive Director shall not of itself create contract rights.

ARTICLE VI FINANCES

SECTION 6.01. FUNDS OF THE SOCIETY. All funds of the Society shall be either (a) deposited in one or more federally insured financial institutions designated from time to time by the Board of Trustees or (b) invested, subject to the supervision of the Finance Committee, as provided in Section 4.02(a) of these Bylaws.

SECTION 6.02 ANNUAL AUDIT. At the regular meeting of the Board of Trustees held in December of each year, the President of the Society shall, after consulting with and obtaining the recommendation of the Finance Committee, select an independent certified public accountant or a firm of such accountants to examine, in accordance with generally accepted accounting principles, and present its report with respect to the financial statements of the Society and the books and records of the Financial Secretary and Treasurer of the Society. The report of such accountants shall be furnished or made available to the members of the Society in such manner as the Board of Trustees shall from time to time determine.

SECTION 6.03. COLLECTIONS ETC. All collections, picnics or other benefits for the support and maintenance of the Society shall be submitted to and approved by the Board of Trustees and conducted in accordance with all applicable regulations, if any, of the Archdiocese of Louisville and any governmental subdivision or agency having jurisdiction.

SECTION 6.04. CHECKS. All checks, vouchers, orders for the payment of money and any evidence of indebtedness issued in the name of the Society shall be signed or countersigned (i) if the amount be \$1,000 or greater by two (2) persons, one of whom shall be either the President, Vice President, Second Vice President, Financial Secretary, Treasurer or Chairman of the Finance Committee and the other shall be another officer, member or employee of the Society as the Board of Trustees, upon recommendation of the Finance Committee, may, from time to time, determine and (ii) if the amount be less than \$1,000 by one (1) person who may be any Central Officer, the Executive Director, or any other officer, member or employee of the Society as the President or Chairman of the Finance Committee, may, from time to time, determine. The names of authorized signers with respect to any account at any financial institution shall be reflected in the records of the financial institution in accordance with applicable law and the regular policies and procedures of said financial institution.

SECTION 6.05. BONDS. The Financial Secretary, Treasurer or any other person who may be authorized by the Board of Trustees to sign or countersign checks, vouchers, negotiable papers and other instruments of the Society shall furnish the Society with a bond for the faithful performance of their duties with good surety thereon. The amount of such bonds to be approved by the Board of Trustees and the cost, thereof paid by the Society.

ARTICLE VII
BRANCH SOCIETIES

SECTION 7.01. BRANCH SOCIETIES. The branch societies of the Society shall be the Roman Catholic parishes of St. Anthony, St. Boniface, St. Denis, St. Elizabeth, St. Francis of Assisi, St. Helen, Holy Trinity, St. Joseph, St. Martin, St. Therese and St. Vincent de Paul in Louisville, Kentucky, and a "Home Branch". Members of the Society who are members of such parishes may, but are not required to, be affiliated with the branch society of such parishes, and all other individual members of the Society may, but are not required to, be affiliated with the "Home Branch".

SECTION 7.02. BUSINESS OF BRANCHES. Each branch society ~~shall~~ may be organized and its business affairs managed as may be provided in the branch's Bylaws or in such manner as the members may determine.

ARTICLE VIII
INDEMNIFICATION AND INSURANCE

SECTION 8.01. INDEMNIFICATION. The Society shall indemnify any person made a party to any proceeding by reason of the fact that he or she is or was a trustee of the Society if (a) he or she conducted herself or himself in good faith; and (b) he or she reasonably believed (1) in the case of conduct in his or her official capacity with the Society, that his or her conduct was in its best interest; and (2) in all other cases, that his or her conduct was at least not opposed to the Society's best interest; and (3) in the case of any criminal proceeding, he or she had no reasonable cause to believe his or her conduct was unlawful. Indemnification shall be made against judgments, penalties, fines, settlements and reasonable expenses actually incurred by the person in connection with the proceeding, except that if the proceeding was by or in the right of the Society, indemnification may be made only against such reasonable expenses and shall not be made in respect of any proceeding in which the person shall have been adjudged to be liable to the Society. The termination of any proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not, of itself, be determinative that the person did not meet the requisite standard of conduct as set forth in this section; PROVIDED, that a trustee shall not be indemnified under this section in respect of any proceeding charging improper personal benefit to the trustee, whether or not involving action in his official capacity, in which he or she shall have been adjudged to be liable on the basis that personal benefit was improperly received by him or her.

SECTION 8.02. RIGHT TO INDEMNIFICATION. No indemnification under Section 8.01 of these Bylaws shall be made by the Society unless authorized in the specific case after a determination has been made that indemnification of the trustee is permissible in the circumstances because he or she has met the standard of conduct set forth in Section 8.01. Such determination shall be made (a) by the Board of Trustees by a majority vote of a quorum consisting of trustees not at the time parties to the proceeding; or (b) if such a quorum cannot be obtained, then by a majority vote of a committee of the board, duly designated to act in the matter by a majority vote of the full board (in which designation trustees who are parties may participate), consisting solely of two(2) or more trustees not at the time parties of the proceeding; or (c) a special legal counsel selected by the Board of Trustees or a committee thereof as set forth in clauses (a) or (b) of this section, or if the requisite quorum of the full board cannot be obtained

therefore and such committee cannot be established, by a majority vote of the full board (in which selection trustees who are parties may participate); or (c) by the members of the Society. Authorization of indemnification and determination as to the reasonableness of expenses shall be made in the same manner as the determination that indemnification is permissible, except that if the determination is made by special legal counsel, authorization of indemnification and determination as to reasonableness of expenses shall be made in a manner specified in clause (c) of this section in the preceding sentence for the selection of such counsel.

SECTION 8.03. RIGHT TO INDEMNIFICATION-SUCCESSFUL DEFENSE. A trustee who has been wholly successful, on the merits or otherwise, in the defense of any proceeding referred to in Section 8.01, shall be indemnified by the Society against reasonable expenses incurred by him or her in connection with the proceeding.

SECTION 8.04. ADVANCE EXPENSES. Reasonable expenses incurred by a trustee who is a party to a proceeding may be paid or reimbursed by the Society in advance of the final disposition of such proceeding upon receipt by the Society of: (a) a written affirmation by the trustee of his or her good faith belief that he or she has met the standard of conduct necessary for indemnification by the Society as authorized in this Article VIII, and (b) a written undertaking by or on behalf of the trustee to repay such amount if it shall ultimately be determined that he or she has not met such standard of conduct, and after a determination that the facts then known to those making the determination would not preclude indemnification under this Article VIII. The undertaking required by clause (b) of this section shall be an unlimited general obligation of the trustee but need not be secured and may be accepted without reference to financial ability to make repayment. Determinations and authorizations of payments under this section shall be made in the manner specified in Section 8.02.

SECTION 8.05. INDEMNIFICATION- OFFICERS AND EMPLOYEES. The Society shall indemnify and advance expenses to an officer, employee or agent of the Society to the same extent that it indemnifies and advances expenses to trustees pursuant to this Article VIII and to such further extent, consistent with the law, as may be provided by general or specific action of the Board or Trustees or contract.

SECTION 8.06. INDEMNIFICATION NOT EXCLUSIVE. (a) The Society, in addition to indemnification provided for in this Article VIII, shall indemnify and advance expenses to a trustee to such further extent, consistent with law, as may be provided by general or specific action of the Board of Trustees or contract. Nothing contained in this Article VIII shall limit the Society's power to pay or reimburse expenses incurred by a trustee in connection with his or her appearance as a witness in a proceeding at a time when he or she has been made a named defendant or respondent in the proceeding.

(b) The indemnification provided in this Article VIII shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any agreement, vote of members or disinterested trustees or otherwise, both as to action in his or her official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a trustee, officer, employee or agent and shall inure to the benefit of the heirs, executors and administrators of such a person.

SECTION 8.07. REPORT TO MEMBERS. Any indemnification of, or advance of expenses to, a trustee in accordance with this Article VIII, if arising out of a proceeding by or in the right of the Society, shall be reported in writing to the members of the Society with or before the notice of the next member's meeting.

SECTION 8.08. INSURANCE. The Society shall have the power to and may purchase and maintain insurance on behalf of any person who is a trustee, officer, employee or agent of the Society, or who, while a trustee, officer, employee or agent of the Society, is or was serving at the request of the Society as a trustee, officer, partner, employee or agency of another foreign or domestic corporation, partnership, joint venture, trust, other enterprise or employee benefit plan, against any liability asserted against him or her and incurred by him or her in any such capacity or arising out of his or her status as such, whether or not the Society has the power to indemnify him or her against such liability under the provisions of this Article VIII.

SECTION 8.09. DEFINITIONS AND CONSTRUCTION. For purpose of this Article VIII:

(a) "Trustee" means any person who is or was a trustee of the Society and any person who, while a director of the Society, is or was serving at the request of the Society as a director, officer, partner, trustee, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust, other enterprise or employee benefit plan.

(b) "Society" includes any domestic or foreign predecessor entity of the Society in a merger, consolidation or other transaction in which the predecessor's existence ceased upon consummation of such transaction.

(c) "Expense" includes attorney's fees.

(d) "Official capacity" means: (i) when used with respect to a trustee, the office of the trustee in the Society, and (ii) when used with respect to a person other than a trustee, as contemplated in Section 8.06 of this Article VIII, the elective or appointive office in the Society held by the officer or the employment or agency relationship undertaken by the employee or agent in behalf of the Society; but in each case does not include service for any other foreign or domestic corporation or any partnership, joint venture, trust, other enterprise, or employee benefit plan.

(e) "Party" includes a person who was, is, or is threatened to be made, a named defendant or respondent in a proceeding.

(f) "Proceeding" means any threatened, pending or completed action, suit, or proceeding, whether civil, criminal, administrative or investigative.

The Society shall be deemed to have requested a trustee, officer, employee or agent of the Society to serve an employee benefit plan whenever the performance by him or her of his or her duties to the Society also imposes duties on, or otherwise involves services by him or her, to the plan or participants or beneficiaries of the plan. Excise taxes assessed on a trustee with respect to any employee benefit plan pursuant to applicable law shall be deemed "fines"; and action taken or omitted by him or her with respect to any employee benefit plan in the performance of his or

duties for a purpose reasonably believed by him or her to be in the interest of the participants and beneficiaries of the plan shall be deemed to be for a purpose which is not opposed to the best interests of the Society.

ARTICLE IX
AMENDMENTS

SECTION 9.01. METHOD. These Bylaws may be amended, repealed or revised by the Board of Trustees of the Society at any regular or special meeting thereof by the affirmative vote of a majority of the trustees present at such meeting subject, however, (a) to the power of the members of the Society at any annual or special meeting called for that purpose, upon reasonable notice, to change or repeal such Bylaws; and (b) to the approval of the Ordinary of the Roman Catholic Archdiocese of Louisville (provided, however, said approval shall be withheld only if he determines, in his discretion, that the adoption, amendment, repeal or revision would be contrary to the beliefs, teaching, or mission of the Roman Catholic Church).

PRELIMINARILY APPROVED BY THE BOARD OF TRUSTEES AT ITS MEETING HELD ON THE 7TH DAY OF MARCH, 2007 FOR PRESENTATION TO ARCHBISHOP OF LOUISVILLE.



M. Thurman Senn, Recording Secretary

APPROVED:



Thomas C. Kelly, O.P.
Archbishop of Louisville

Date: 3/30/07

IRS Form W9

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) St. Joseph Catholic Orphan Society	
	Business name/disregarded entity name, if different from above St. Joseph Children's Home	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Exempt payee <input checked="" type="checkbox"/> Other (see instructions) ▶ 501(c)3	
	Address (number, street, and apt. or suite no.) 2823 Frankfort Avenue	Requester's name and address (optional)
	City, state, and ZIP code Louisville, KY 40206	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

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

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

Employer identification number

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).

Certification instructions. You must cross out Item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person ▶

Date ▶ 1/12/2012

General Instructions

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

Purpose of Form

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

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

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

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

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

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

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

Annual Audit

**ST. JOSEPH CATHOLIC ORPHAN SOCIETY
AND CONTROLLED ENTITY**

CONSOLIDATED FINANCIAL REPORT

DECEMBER 31, 2014

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Jones, Nale & Mattingly PLC

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
St. Joseph Catholic Orphan Society
Louisville, Kentucky

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of St. Joseph Catholic Orphan Society (the Society) and controlled entity, which comprise the consolidated statements of financial position of as of December 31, 2014 and 2013, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of St. Joseph Catholic Orphan Society and controlled entity as of December 31, 2014 and 2013, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2015, on our consideration of St. Joseph Catholic Orphan Society and controlled entity's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering St. Joseph Catholic Orphan Society and controlled entity's internal control over financial reporting and compliance.

Jones, Nale & Mattingly PLC

Louisville, Kentucky
May 15, 2015

ST. JOSEPH CATHOLIC ORPHAN SOCIETY AND CONTROLLED ENTITY

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

December 31, 2014 and 2013

ASSETS	2014	2013
Cash	\$ 202,708	\$ 232,064
Accounts receivable (Note 2)	316,135	305,743
Contributions receivable, net (Note 2)	48,160	51,929
Prepaid expenses and deposits	<u>86,266</u>	<u>70,832</u>
	\$ 653,269	\$ 660,568
Investments (Notes 3, 4, 6, and 7)		
Marketable securities, unrestricted	\$ 3,620,836	\$ 5,055,365
Marketable securities, temporarily restricted	66,198	75,391
Marketable securities, permanently restricted	<u>225,259</u>	<u>225,259</u>
	\$ 3,912,293	\$ 5,356,015
Assets restricted for capital campaign (Notes 2, 3, 4, 6 and 10)		
Cash	\$ 118,497	\$ 1,296,795
Contributions receivable, net	922,582	635,307
Investments, temporarily restricted	301,409	1,118,108
Construction-in-progress	<u>2,391,176</u>	<u>222,074</u>
	\$ 3,733,664	\$ 3,272,284
Property and equipment (Notes 9 and 10)		
Land and buildings	\$ 2,390,027	\$ 14,101,224
Land, available for sale	11,751,968	--
Furniture, fixtures and equipment	817,199	802,542
Vehicles	245,033	252,759
Construction-in-progress	<u>1,479,997</u>	<u>--</u>
	\$ 16,684,224	\$ 15,156,525
Less accumulated depreciation	<u>(2,536,051)</u>	<u>(2,449,331)</u>
	\$ 14,148,173	\$ 12,707,194
Beneficial interest in assets held by others (Notes 4 and 6)	\$ 1,799,220	\$ 1,750,481
Total assets	<u>\$ 24,246,619</u>	<u>\$ 23,746,542</u>

The Notes to Consolidated Financial Statements are an integral part of these statements.

LIABILITIES AND NET ASSETS	<u>2014</u>	<u>2013</u>
LIABILITIES		
Accounts payable	\$ 498,260	\$ 46,563
Medical claims payable	32,200	15,000
Accrued expenses	174,228	276,238
Unearned tuition revenue	<u>2,891</u>	<u>11,569</u>
Total liabilities	<u>\$ 707,579</u>	<u>\$ 349,370</u>
NET ASSETS		
Unrestricted		
Net investment in property and equipment	\$ 14,148,173	\$ 12,707,194
Available for operations	<u>3,514,473</u>	<u>5,309,700</u>
	<u>\$ 17,662,646</u>	<u>\$ 18,016,894</u>
Restricted (Note 6)		
Temporarily restricted	\$ 5,409,340	\$ 4,926,307
Permanently restricted	<u>467,054</u>	<u>453,971</u>
	<u>\$ 5,876,394</u>	<u>\$ 5,380,278</u>
Total net assets	<u>\$ 23,539,040</u>	<u>\$ 23,397,172</u>
	<u><u>\$ 24,246,619</u></u>	<u><u>\$ 23,746,542</u></u>

ST. JOSEPH CATHOLIC ORPHAN SOCIETY AND CONTROLLED ENTITY

CONSOLIDATED STATEMENTS OF ACTIVITIES
Years Ended December 31, 2014 and 2013

	2014			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUES AND SUPPORT				
Child Development Center tuition	\$ 984,958	\$ --	\$ --	\$ 984,958
Resident care revenues	2,397,726	--	--	2,397,726
Home base service revenues	1,020,422	--	--	1,020,422
Interest and dividends	36,011	74,828	5,844	116,683
Picnic income	532,569	--	--	532,569
Government and private subsidy programs	19,584	--	--	19,584
Legacies and bequests	157,549	--	--	157,549
Contributions and grants	396,260	581,890	--	978,150
Society dues	7,970	--	--	7,970
Other income	12,144	--	--	12,144
Gain on sale of assets	1,500	--	--	1,500
Net realized and unrealized gains on investments	50,098	4,932	--	55,030
Gain on beneficial interest in assets held by others	--	57,052	16,128	73,180
Net assets released from restrictions	244,558	(235,669)	(8,889)	--
	<u>\$ 5,861,349</u>	<u>\$ 483,033</u>	<u>\$ 13,083</u>	<u>\$ 6,357,465</u>
EXPENSES				
Program Services				
Child Development Center	\$ 1,160,492	\$ --	\$ --	\$ 1,160,492
Residential services	2,364,534	--	--	2,364,534
Home base services	923,618	--	--	923,618
	<u>\$ 4,448,644</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,448,644</u>
Supporting Services				
Management and general	\$ 1,117,746	\$ --	\$ --	\$ 1,117,746
Fund-raising				
Picnic	337,745	--	--	337,745
Other	311,462	--	--	311,462
	<u>\$ 1,766,953</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,766,953</u>
Total expenses	<u>\$ 6,215,597</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,215,597</u>
Increase (decrease) in net assets	<u>\$ (354,248)</u>	<u>\$ 483,033</u>	<u>\$ 13,083</u>	<u>\$ 141,868</u>
NET ASSETS AT BEGINNING OF YEAR	<u>\$18,016,894</u>	<u>\$ 4,926,307</u>	<u>\$ 453,971</u>	<u>\$23,397,172</u>
NET ASSETS AT END OF YEAR	<u>\$17,662,646</u>	<u>\$ 5,409,340</u>	<u>\$ 467,054</u>	<u>\$23,539,040</u>

The Notes to Consolidated Financial Statements are an integral part of these statements.

2013

<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
\$ 1,223,433	\$ --	\$ --	\$ 1,223,433
2,225,935	--	--	2,225,935
923,373	--	--	923,373
187,288	30,223	4,469	221,980
617,833	--	--	617,833
26,557	--	--	26,557
219,630	--	--	219,630
331,667	835,287	32,652	1,199,606
10,570	--	--	10,570
23,014	--	--	23,014
--	--	--	--
762,984	38,911	--	801,895
--	226,654	28,327	254,981
157,579	(153,361)	(4,218)	--
<u>\$ 6,709,863</u>	<u>\$ 977,714</u>	<u>\$ 61,230</u>	<u>\$ 7,748,807</u>
\$ 1,271,766	\$ --	\$ --	\$ 1,271,766
2,457,871	--	--	2,457,871
734,310	--	--	734,310
<u>\$ 4,463,947</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,463,947</u>
\$ 1,126,991	\$ --	\$ --	\$ 1,126,991
318,464	--	--	318,464
323,762	--	--	323,762
<u>\$ 1,769,217</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,769,217</u>
<u>\$ 6,233,164</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,233,164</u>
<u>\$ 476,699</u>	<u>\$ 977,714</u>	<u>\$ 61,230</u>	<u>\$ 1,515,643</u>
<u>\$17,540,195</u>	<u>\$ 3,948,593</u>	<u>\$ 392,741</u>	<u>\$21,881,529</u>
<u>\$18,016,894</u>	<u>\$ 4,926,307</u>	<u>\$ 453,971</u>	<u>\$23,397,172</u>

ST. JOSEPH CATHOLIC ORPHAN SOCIETY AND CONTROLLED ENTITY

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
Year Ended December 31, 2014

	2014		
	Program Services		
	Child Development Center	Residential Services	Home Base Services
Salaries	\$ 688,663	\$ 1,423,651	\$ 382,846
Payroll taxes	52,155	105,900	27,738
Employee benefits	120,003	208,660	42,583
Workers' compensation insurance	11,327	76,803	19,073
Directors' and officers' insurance	--	--	--
Employment expenses	--	--	--
Food, provisions, kitchen	185,326	165,596	48
Program supplies and expense	23,322	132,271	419,521
Education and entertainment outside home	--	31,356	--
Utilities	22,135	59,945	6,573
Office supplies	3,383	7,446	1,116
Postage	--	246	15
Conferences, training and dues	2,049	2,500	2,926
Consulting and professional fees	--	--	2,284
Repairs and maintenance	13,008	33,355	2,509
Depreciation	12,755	47,004	4,095
Insurance	10,368	27,402	2,222
House supplies and cleaning	10,472	27,677	2,244
Truck and auto expense	--	3,975	407
Interest expense	--	--	--
Investment expenses	--	--	--
Miscellaneous	5,526	10,747	7,418
	<u>\$ 1,160,492</u>	<u>\$ 2,364,534</u>	<u>\$ 923,618</u>

The Notes to Consolidated Financial Statements are an integral part of these statements.

2014

Management and General	Fund-raising		Total
	Picnic	Other	
\$ 545,778	\$ 65,262	\$ 165,991	\$ 3,272,191
41,670	4,527	12,884	244,874
40,676	1,694	33,384	447,000
16,564	1,890	6,416	132,073
22,882	--	--	22,882
20,803	--	--	20,803
7,858	--	16	358,844
--	142,184	53,759	771,057
--	--	--	31,356
73,734	128	1,581	164,096
38,689	171	9,987	60,792
4,340	2,486	7,854	14,941
21,496	--	12,283	41,254
64,555	--	50	66,889
33,248	9,530	732	92,382
40,997	1,813	2,273	108,937
33,327	--	741	74,060
33,661	--	748	74,802
--	--	407	4,789
3	--	--	3
41,514	--	--	41,514
35,951	108,060	2,356	170,058
<u>\$ 1,117,746</u>	<u>\$ 337,745</u>	<u>\$ 311,462</u>	<u>\$ 6,215,597</u>

ST. JOSEPH CATHOLIC ORPHAN SOCIETY AND CONTROLLED ENTITY
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES (CONTINUED)
Year Ended December 31, 2013

	2013		
	Program Services		
	Child Development Center	Residential Services	Home Base Services
Salaries	\$ 769,649	\$ 1,595,224	\$ 285,079
Payroll taxes	54,652	115,731	19,545
Employee benefits	135,201	142,162	37,997
Workers' compensation insurance	11,437	57,521	8,610
Directors' and officers' insurance	--	--	--
Employment expenses	--	--	--
Food, provisions, kitchen	195,121	163,314	--
Program supplies and expense	33,122	134,475	358,842
Education and entertainment outside home	--	28,724	--
Utilities	20,174	55,341	5,983
Office supplies	1,134	5,188	1,151
Postage	--	209	--
Conferences, training and dues	1,237	5,634	2,102
Consulting and professional fees	--	--	180
Repairs and maintenance	13,565	38,302	2,621
Depreciation	12,599	48,523	4,259
Insurance	9,087	24,016	1,947
House supplies and cleaning	8,427	22,272	1,806
Truck and auto expense	--	4,544	465
Interest expense	--	--	--
Investment expenses	--	--	--
Miscellaneous	6,361	16,691	3,723
	<u>\$ 1,271,766</u>	<u>\$ 2,457,871</u>	<u>\$ 734,310</u>

The Notes to Consolidated Financial Statements are an integral part of these statements.

2013

Management and General	Fund-raising		Total
	Picnic	Other	
\$ 545,449	\$ 56,472	\$ 166,844	\$ 3,418,717
57,109	3,409	11,851	262,297
51,142	1,175	17,580	385,257
15,811	1,424	19,562	114,365
11,435	--	--	11,435
15,602	--	--	15,602
7,316	--	--	365,751
--	128,317	63,831	718,587
--	--	--	28,724
68,036	3	1,441	150,978
37,272	224	10,249	55,218
5,679	2,835	12,613	21,336
19,257	--	10,311	38,541
56,891	--	--	57,071
33,269	11,120	2,648	101,525
40,498	1,813	2,459	110,151
29,209	--	649	64,908
27,088	--	602	60,195
--	--	465	5,474
9	--	--	9
55,103	--	--	55,103
50,816	111,672	2,657	191,920
<u>\$ 1,126,991</u>	<u>\$ 318,464</u>	<u>\$ 323,762</u>	<u>\$ 6,233,164</u>

ST. JOSEPH CATHOLIC ORPHAN SOCIETY AND CONTROLLED ENTITY

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	\$ 141,868	\$ 1,515,643
Adjustments to reconcile increase in net assets to net cash (used in) operating activities:		
Depreciation	108,937	110,151
Net realized and unrealized (gains) on investments	(55,030)	(801,895)
(Gain) on beneficial interest in assets held by others	(73,180)	(254,981)
Contributions to beneficial interest in assets held by others	--	(32,652)
Distributions from beneficial interest in assets held by others	95,229	50,161
Contributions restricted for capital campaign	(534,692)	(755,190)
Changes in assets and liabilities, net of the effect of investing and financing activities:		
(Increase) in accounts receivable	(10,392)	(11,398)
(Increase) in contributions receivable, net	(283,506)	(25,969)
(Increase) in prepaid expenses and deposits	(15,434)	(16,360)
Increase (decrease) in accounts payable	(9,336)	(10,044)
Increase (decrease) in medical claims liability	17,200	(55,000)
(Decrease) in accrued expenses	(102,010)	(21,363)
Increase (decrease) in unearned tuition revenue	(8,678)	5,389
Net cash (used in) operating activities	<u>\$ (729,024)</u>	<u>\$ (303,508)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of investments	\$ 2,358,817	\$ 461,782
Purchase of investments	(114,157)	(184,426)
Purchase of property and equipment	(3,257,982)	(303,227)
Change in cash restricted for capital campaign	1,178,298	(634,320)
Net cash provided by (used in) investing activities	<u>\$ 164,976</u>	<u>\$ (660,191)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from contributions restricted for capital campaign	\$ 534,692	\$ 755,190
Principal payment on real estate debt	--	(9,178)
Net cash provided by financing activities	<u>\$ 534,692</u>	<u>\$ 746,012</u>
Net (decrease) in cash	\$ (29,356)	\$ (217,687)
Cash, beginning of year	<u>232,064</u>	<u>449,751</u>
Cash, end of year	<u><u>\$ 202,708</u></u>	<u><u>\$ 232,064</u></u>
SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Accounts payable incurred to acquire property and equipment	<u>\$ 461,033</u>	<u>\$ --</u>

The Notes to Consolidated Financial Statements are an integral part of these statements.

**ST. JOSEPH CATHOLIC ORPHAN SOCIETY
AND CONTROLLED ENTITY**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

Nature of operations

The St. Joseph Catholic Orphan Society (the Society) provides services under the following programs:

Child Development Center: This program provides child care to children in the Metro Louisville area. Revenues from this program include parent paid tuition, state supplemental tuition, and meal reimbursements from the Child and Adult Care Food Program.

Resident and Home Base Services Programs: These programs provide care to children referred by the Commonwealth of Kentucky Cabinet for Health and Family Services (the Cabinet) and other outside agencies. Children are provided with a family type environment, including food, shelter, clothing, incidentals, affection, training, recreation, education and opportunities for religious, spiritual, and ethical development. Resident services are provided on-site at the Society's facilities. Home base services are provided by individuals at their homes within the Louisville and Southern Indiana areas.

Principles of consolidation

The consolidated financial statements, after the elimination of significant inter-entity accounts and transactions, include SJ Kids Foundation Inc. (the Foundation), a Section 501(c) (3) organization established June 21, 2011 to perform fundraising to benefit and support the Society.

Use of estimates

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

Cash and cash equivalents

For purposes of reporting the statements of cash flows, the Society considers all highly liquid investments with original maturities of three months or less, except those which are restricted, to be cash equivalents. The Society classifies all cash and cash equivalents held in managed accounts as investments. Accordingly, as of December 31, 2014 and 2013, all cash and cash equivalents held in managed accounts were classified as investments.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

Accounts receivable

Accounts receivable consist primarily of amounts due from the Cabinet. An allowance for doubtful accounts is recorded to the extent it is probable that a portion or all of a particular account will not be collected. In evaluating the collectability of accounts receivable, the Society considers a number of factors, including historical loss rates, the age of the accounts, changes in collection patterns, the status of ongoing disputes with third-party payors and general industry conditions. Actual collections of accounts receivable in subsequent periods may require changes in the estimated provision. Changes in the estimate are charged or credited to the results of the operations in the period of change. The Society generally does not charge interest on past due receivables.

Contributions receivable

Contributions receivable consist primarily of unconditional promises to give made by donors restricted for the capital campaign. An allowance for doubtful accounts is recorded to the extent it is probable that a portion or all of a particular amount will not be collected. In evaluating the collectability of contributions receivable, the Society considers a number of factors, including historical loss rates and payment history of individual donors. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected after one year are recorded at the present value of their estimated cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discount is included in contribution revenue. Conditional promises to give are not included as support and revenue until the conditions are substantially met.

Investment valuation and income recognition

Investments are reported at their fair values, as determined by quoted market prices, in the accompanying statements of financial position. Unrealized and realized gains and losses are included in the change in net assets in the accompanying consolidated statements of activities.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Society's gains and losses on investments bought and sold as well as held during the year.

The investments are in various money market and mutual funds, corporate bonds, and common stocks. These investments are subject to the risks common to financial markets, including interest rate risk, credit risk, and overall market risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes could materially affect the amounts reported in the consolidated statements of financial position.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

Property, equipment and depreciation

Purchased property and equipment are recorded at cost. Donated property and equipment are recorded at their estimated values when donated. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets.

Net assets

Accounting standards for not-for-profit organizations require that resources be classified for accounting and reporting purposes into three net asset categories according to externally (donor) imposed restrictions. A description of the three net asset categories is presented as follows:

Unrestricted net assets consist of the following:

Available for Operations: These net assets represent the portion of expendable funds available for support in the operation of the entity.

Net Investment in Property and Equipment: These net assets represent cumulative resources expended for property and equipment, less the accumulated depreciation recorded on the physical facilities.

Temporarily Restricted Net Assets include gifts for which donor restrictions are to be met.

Permanently Restricted Net Assets include amounts for which the donor has stipulated that the corpus be invested in perpetuity and only the income be made available for program operations in accordance with donor restrictions.

Donations and bequests

Donations and bequests received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. When a donor restriction expires, that is when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions. If the restrictions expire in the year in which the contribution is recognized, the donations and bequests are reported as increases in unrestricted net assets.

Revenue recognition

In the normal course of operations, the Society receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Management believes any liability for reimbursement which may arise as the result of these audits will not be material. Grant funds that are restricted by federal and state agencies are reported as increases in unrestricted net assets if the restrictions expire in the year in which the grant revenue is recognized.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

Revenue recognition (continued)

Under its contract with the Cabinet, the Society provides residential and foster care services to children under supervision and/or custody by the Cabinet. The Society receives reimbursement for costs incurred based on a predetermined per diem rate. These reimbursements are included in resident care and home base services revenues.

Unearned revenue

Unearned revenue represents child care tuition received but not yet earned.

Donated property and services

Many individuals volunteer their time and perform a variety of tasks that assist the Society. These donated services are not reflected in the financial statements since the services do not require specialized skills. Property, materials, and other in-kind assets received as donations are recorded and reflected in the accompanying financial statements at their fair values at the date of receipt.

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Health plan

All eligible employees and their dependents are covered under a health plan which provides medical benefits. The Society self-insures a portion of the medical benefits up to the first \$30,000 of eligible benefits per insured person. Benefit costs above this amount are covered by outside insurance. The financial statements include a provision for estimated claims incurred but not yet made through the end of the year and claims in process of payment at year end.

Income taxes

The Society and Foundation qualify as tax exempt organizations under Section 501(c) (3) of the Internal Revenue Code and, accordingly, no provision for federal and state income taxes has been made in these statements.

The Society's accounting policies provide that a tax expense/benefit from an uncertain tax position may be recognized when it is more likely than not that the position will be sustained upon examination, including resolutions of any related appeals or litigation processes, based on the technical merits. Neither the Society nor the Foundation has any uncertain tax positions resulting in an accrual of tax expense or benefit.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

Income taxes (continued)

The Foundation's federal Return of Organization Exempt from Income Tax is subject to examination by the taxing authorities until the expiration of the related statutes of limitations on the return, which is generally three years. The Society is exempt from filing a federal return of Organization Exempt from Income Tax.

Concentration of credit risk

The Society maintains its cash balances with one bank, which may at times exceed the federally insured limit of \$250,000.

Subsequent events

Management has evaluated subsequent events through May 15, 2015, the date the financial statements were available to be issued.

Note 2. Accounts and Contributions Receivable

Accounts receivable as of December 31, 2014 and 2013 consist of the following:

	2014	2013
Tuition	\$ 3,286	\$ 3,794
Program	298,265	298,886
Miscellaneous	14,584	3,063
	\$ 316,135	\$ 305,743

Contributions receivable as of December 31, 2014 and 2013 are as follows:

	2014	2013
Amounts due in:		
One year or less	\$ 520,365	\$ 261,187
One to five years	484,210	400,752
More than five years	38,100	116,936
Total contributions receivable	\$ 1,042,675	\$ 778,875
Less discount to net present value	(41,933)	(61,639)
Less allowance for uncollectible amounts	(30,000)	(30,000)
Net contributions receivable	\$ 970,742	\$ 687,236

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 2. Accounts and Contributions Receivable (Continued)

Net contributions receivable were discounted to their present value using a discount rate of 2% and 3%, compounded annually as of December 31, 2014 and 2013, respectively.

Net contributions receivable restricted for the capital campaign amounted to \$922,582 and \$635,307 at December 31, 2014 and 2013, respectively.

Net contributions receivable for operations amounted to \$48,160 and \$51,929 at December 31, 2014 and 2013, respectively.

Note 3. Investments

Investments are carried at fair value in the accompanying consolidated statements of financial position. Fair value as compared to cost at December 31, 2014 and 2013 is as follows:

	2014		2013	
	Fair Value	Cost	Fair Value	Cost
Cash and cash equivalents	\$1,775,384	\$1,775,384	\$1,500,608	\$1,500,608
Mutual funds	2,155,968	2,101,470	4,973,515	4,436,006
Common stocks	143,373	151,158	--	--
Bonds	138,977	138,715	--	--
	<u>\$4,213,702</u>	<u>\$4,166,727</u>	<u>\$6,474,123</u>	<u>\$5,936,614</u>

Investments by classification as of December 31, 2014 and 2013 consist of the following:

	2014	2013
Unrestricted investments	\$ 3,620,836	\$ 5,055,365
Temporarily restricted investments	367,607	1,193,499
Permanently restricted investments	225,259	225,259
	<u>\$ 4,213,702</u>	<u>\$ 6,474,123</u>

Note 4. Fair Values of Financial Instruments

U.S. GAAP provides a framework for fair value measurements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The methodology for measuring fair value specifies a three-tier hierarchy of valuation techniques based upon whether the inputs to those valuation techniques are based on quoted prices of identical assets or liabilities (Level 1), significant other observable inputs (Level 2), or significant other unobservable inputs that reflect a company's own assumptions of market participant valuation (Level 3).

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 4. Fair Values of Financial Instruments (Continued)

Fair values of assets measured on a recurring basis as of December 31, 2014 and 2013 are as follows:

	Balance at December 31, 2014	Fair Value Measurements Using:		
		Level 1	Level 2	Level 3
Financial assets:				
Cash and cash equivalents	\$ 1,775,384	\$ 1,775,384	\$ --	\$ --
Securities				
Mutual funds				
Large value funds	301,432	301,432	--	--
Large growth funds	288,214	288,214	--	--
Emerging markets funds	256,390	256,390	--	--
Miscellaneous sector funds	186,733	186,733	--	--
Small growth funds	164,727	164,727	--	--
Mid-cap value funds	162,654	162,654	--	--
Mid-cap growth funds	145,684	145,684	--	--
Small/mid value funds	143,827	143,827	--	--
Large blend funds	99,213	99,213	--	--
Foreign large growth funds	99,135	99,135	--	--
Foreign large blend funds	84,429	84,429	--	--
Long-short equity funds	57,473	57,473	--	--
Real estate funds	52,379	52,379	--	--
Foreign small/mid value funds	36,309	36,309	--	--
Foreign stock funds	25,932	25,932	--	--
Mid-cap blend funds	22,780	22,780	--	--
Short-term government bond funds	13,793	13,793	--	--
Commodities funds	7,845	7,845	--	--
High-yield bond funds	7,019	7,019	--	--
Common stocks				
Real estate	63,523	63,523	--	--
Commodities	59,261	59,261	--	--
Exchange traded fund	17,071	17,071	--	--
Energy	1,499	1,499	--	--
Technology	866	866	--	--
Industrials	732	732	--	--
Materials	421	421	--	--
Bonds				
Baa2	38,986	38,986	--	--
Not rated	99,991	99,991	--	--
Beneficial interest in assets held by others	1,799,220	--	--	1,799,220
	<u>\$ 6,012,922</u>	<u>\$ 4,213,702</u>	<u>\$ --</u>	<u>\$ 1,799,220</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 4. Fair Values of Financial Instruments (Continued)

	Balance at December 31, 2013	Fair Value Measurements Using:		
		Level 1	Level 2	Level 3
Financial assets:				
Cash and cash equivalents	\$ 1,500,608	\$ 1,500,608	\$ --	\$ --
Securities				
Mutual funds				
Foreign small/mid value funds	615,933	615,933	--	--
Large value funds	614,540	614,540	--	--
Large blend funds	605,871	605,871	--	--
Ultra-short bond funds	547,879	547,879	--	--
Foreign large value funds	479,726	479,726	--	--
Small/mid value funds	478,122	478,122	--	--
Small blend funds	462,985	462,985	--	--
Short-term government bond funds	273,577	273,577	--	--
World bond funds	269,757	269,757	--	--
Emerging markets funds	251,805	251,805	--	--
Foreign large blend funds	207,566	207,566	--	--
Foreign stock funds	107,327	107,327	--	--
Miscellaneous sector funds	27,696	27,696	--	--
Short-term bond funds	19,234	19,234	--	--
Commodities funds	11,497	11,497	--	--
Beneficial interest in assets held by others	<u>1,750,481</u>	<u>--</u>	<u>--</u>	<u>1,750,481</u>
	<u>\$ 8,224,604</u>	<u>\$ 6,474,123</u>	<u>\$ --</u>	<u>\$ 1,750,481</u>

The following methods and assumptions were used by the Society in estimating the fair value disclosures of financial instruments:

Short-term financial assets: For financial instruments with short or no stated maturity, prevailing market rates, and limited credit risk, carrying amounts approximate fair value. Those financial instruments include cash and money market funds.

Securities: Fair values for securities are based on quoted market prices, dealer quotes, and prices obtained from independent pricing services.

Beneficial interest in assets held by others is based on the Society's interest in the fair value of the trust assets as provided by the trustee.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 4. Fair Values of Financial Instruments (Continued)

The change in the beneficial interest in assets held by others included in Level 3 assets measured at fair value on a recurring basis as of December 31, 2014 and 2013 are as follows:

	2014	2013
Beneficial interest in assets held by others		
Balance, beginning of year	\$ 1,750,481	\$ 1,488,416
Valuation gain	73,180	254,981
Interest and dividends	70,788	24,593
Contributions to trusts	--	32,652
Distributions from trusts	(95,229)	(50,161)
Balance, end of year	\$ 1,799,220	\$ 1,750,481

The valuation gain of the beneficial interest in assets held by others is included in the consolidated statement of activities.

Note 5. Transactions with Related Parties

The Society, in the ordinary course of business, has received services from companies in which board members or relatives of board members hold an ownership interest. During 2014 a board member served as interim executive director. For the years ended December 31, 2014 and 2013, transactions with related parties are as follows:

	2014	2013
Interim Executive Director services	\$ 46,840	\$ --
Bank fees	3,018	2,874
	\$ 49,858	\$ 2,874

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 6. Restrictions on Net Assets

Temporarily restricted net assets as of December 31, 2014 and 2013 consist of the following:

	2014	2013
Beneficial interest in assets held by others	\$ 1,557,425	\$ 1,521,769
Net assets restricted for use in the following special projects:		
Endowment fund	66,198	75,391
Activities	23,655	6,014
Capital campaign	3,733,664	3,272,284
Computer upgrades	3,544	3,544
Clothing	1,531	4,537
Playground replacement	7,000	5,000
Therapy	353	8,040
Other special projects	15,970	29,728
	\$ 5,409,340	\$ 4,926,307

The beneficial interest is a result of three trusts established in the wills of deceased donors that include the Society as a beneficiary. The first trust ("Mattingly Trust B") requires that 12% of the yearly income be distributed to the Society for a period of thirty years. On the 30th anniversary of the date of death of the donor, 12% of the remainder of the trust is to be distributed to the Society. The second trust ("Mattingly Trust A") requires that the remainder interest be distributed to "Mattingly Trust B" after the death of the last remaining beneficiary. The third trust ("Brennan Trust") requires that 5% of the Society's share of the trust assets be distributed to the Society annually in equal quarterly payments.

The beneficial interest is stated at the present value of the estimated expected future cash flows to be received from each trust. This value is estimated to be the Society's share of the fair value of each trust's assets as of December 31, 2014 and 2013, based on information from the trustee.

Permanently restricted net assets at December 31, 2014 and 2013 consist of the following:

	2014	2013
Endowment fund (see Note 7)	\$ 225,259	\$ 225,259
Beneficial interest in assets held by others	241,795	228,712
	\$ 467,054	\$ 453,971

The permanently restricted beneficial interest is related to a perpetual trust established in the will of deceased donors. The will stipulates that the income from the trust be distributed at least annually to the five named beneficiaries, one of which is the Society.

The beneficial interest is stated at the present value of the estimated expected future cash flows to be received from the trust. This value is estimated to be the Society's share of the fair value of the trust's assets as of December 31, 2014 and 2013, based on information from the trustee.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 7. Endowment Fund

The Society's endowment fund consists of one donor-imposed restricted fund. As required by generally accepted accounting principles, net assets associated with the endowment fund are classified and reported based on the existence of donor-imposed restrictions.

Interpretation of Relevant Law

The Commonwealth of Kentucky enacted the Uniform Prudent Management of Institutional Funds Act ("UPMIFA") effective July 15, 2010. The Board of Trustees has determined that the Society's permanently restricted net assets meet the definition of endowment funds under UPMIFA. As a result of this interpretation, the Society classifies as permanently restricted net assets, the original value of gifts donated to the permanent endowment, original value of subsequent gifts to the permanent endowment, and accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Society in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the Society considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Society, and (7) the Society's investment policies.

Investment Return Objectives and Risk Parameters

The Society has adopted investment and spending policies approved by the Board of Trustees for its endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while also maintaining the purchasing power of the endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well diversified asset mix, which includes primarily equity and fixed income mutual funds. Under this policy, the endowment assets are invested in a manner that is intended to produce results that exceed the price and yield results to mirror those of major indexes while assuming a moderate level of investment risk.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Society relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Society targets a diversified asset allocation that includes equity and fixed income investments to achieve its long-term return objectives within prudent risk constraints.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 7. Endowment Fund (Continued)

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Society has a policy of appropriating distributions based on the endowment fund's average fair value over the prior year through the calendar year end preceding the fiscal year in which the distribution is planned. In establishing this policy, the Society considered the long-term expected return on its endowment. Accordingly, over the long term, the Society expects the current spending policy to allow its endowment to maintain the fair value of the original gift. This is consistent with the Society's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term, as well as to provide additional real growth through new gifts and investment return.

The composition of and changes in endowment net assets for the years ended December 31, 2014 and 2013 are as follows:

	2014		
	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	\$ 75,391	\$ 225,259	\$ 300,650
Investment return:			
Investment income	7,617	--	7,617
Net appreciation	1,756	--	1,756
Amounts designated for expenditure	(18,566)	--	(18,566)
Endowment net assets, end of year	\$ 66,198	\$ 225,259	\$ 291,457
	2013		
	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	\$ 44,394	\$ 225,259	\$ 269,653
Investment return:			
Investment income	9,967	--	9,967
Net appreciation	35,429	--	35,429
Amounts designated for expenditure	(14,399)	--	(14,399)
Endowment net assets, end of year	\$ 75,391	\$ 225,259	\$ 300,650

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 8. Retirement Plan

The Society has a tax deferred annuity retirement savings plan (the "Plan") for its employees. Employees may voluntarily contribute from 1% to 12% of their compensation each Plan year through salary deferral. In 2014 and 2013, the Society matched 50% to 100% of employees' contributions to the Plan up to 4% of employees' compensation, depending on years of service. The Society's contributions to the Plan totaled \$49,564 and \$40,707 in 2014 and 2013, respectively.

Note 9. Real Estate Bequest

In 2005, the Society recorded the bequest of a 220 acre tract of real estate, which is currently recorded on their books at \$11,751,968. During 2014, the Society listed the property for sale in three parcels. At December 31, 2014, the Society had a signed purchase and sale agreement on two of the three parcels, and the third parcel remained listed for sale. As of December 31, 2014 the sale had not closed and therefore is not included in these consolidated financial statements.

Note 10. Capital Campaign

In 2008 the Society announced a capital campaign to raise money to construct a new residential complex onsite and to rehab the existing facilities and has been accepting donations and pledges, which are generally payable over 5 to 10 years. The Society has raised approximately \$4,000,000 and \$3,500,000 as of December 31, 2014 and 2013, respectively, through the campaign. In April 2014, the Society held a ground breaking ceremony to signify the start of the construction process (see Note 13). As of December 31, 2014, \$2,391,176 was spent on construction of the complex from capital campaign funds, and \$1,479,997 was spent from operating funds. These amounts are included in construction-in-progress at December 31, 2014.

Note 11. Potential Environmental Clean-Up Issue

The Society's main building is believed to contain asbestos, and will require future clean-up and remediation costs in accordance with local and federal laws. The Society has not yet determined the full scope of the contamination that must be remediated, and thus has not been able to assess the estimated total cost of the remediation. The ultimate cost of remediation is dependent on the scope of the contamination, as well as the remediation technology required.

The Society has concluded that it does not have the information needed to estimate the range of time over which the Society may need to remove the asbestos, and consequently cannot reasonably estimate the fair value of the liability. Accordingly, no liability has been accrued as of December 31, 2014 and 2013. In the future, if this information becomes available, such as when the Society plans to renovate or demolish the facility, it will record the fair value of the liability.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 12. Disclosure About Fair Value of Financial Instruments

GAAP requires disclosure of an estimate of fair value of certain financial instruments. The Society's significant financial instruments are cash, accounts receivable, marketable equity securities, and other short-term assets and liabilities. For these financial instruments, carrying values approximate fair value.

Note 13. Commitment

In April 2014, the Society entered into a \$5,800,000 contract with Abel Construction Company, Inc. to construct the residential complex onsite. The remaining commitment on this agreement was approximately \$2,000,000 at December 31, 2014.

SUPPLEMENTARY INFORMATION

ST. JOSEPH CATHOLIC ORPHAN SOCIETY AND CONTROLLED ENTITY

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

December 31, 2014

ASSETS	St. Joseph Catholic Orphan Society	SJ Kids Foundation Inc.	Eliminations	Consolidated
Cash	\$ 202,708	\$ --	\$ --	\$ 202,708
Accounts receivable	316,135	--	--	316,135
Contributions receivable, net	46,160	2,000	--	48,160
Prepaid expenses and deposits	86,266	--	--	86,266
Beneficial interest in net assets of affiliate	10,847	--	(10,847)	--
	<u>\$ 662,116</u>	<u>\$ 2,000</u>	<u>\$ (10,847)</u>	<u>\$ 653,269</u>
Investments				
Marketable securities whose use is unrestricted	\$ 3,620,836	\$ --	\$ --	\$ 3,620,836
Marketable securities whose use is temporarily restricted	66,198	--	--	66,198
Marketable securities whose use is permanently restricted	225,259	--	--	225,259
	<u>\$ 3,912,293</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,912,293</u>
Assets restricted for capital campaign				
Cash	\$ 52,700	\$ 65,797	\$ --	\$ 118,497
Contributions receivable, net	195,634	726,948	--	922,582
Investments	292,562	8,847	--	301,409
Due from affiliate	--	438,485	(438,485)	--
Beneficial interest in net assets of affiliate	1,231,230	--	(1,231,230)	--
Construction-in-progress	2,391,176	--	--	2,391,176
	<u>\$ 4,163,302</u>	<u>\$ 1,240,077</u>	<u>\$ (1,669,715)</u>	<u>\$ 3,733,664</u>
Property and equipment				
Land and buildings	\$ 2,390,027	\$ --	\$ --	\$ 2,390,027
Land, available for sale	11,751,968	--	--	11,751,968
Furniture, fixtures and equipment	817,199	--	--	817,199
Vehicles	245,033	--	--	245,033
Construction-in-progress	1,479,997	--	--	1,479,997
	<u>\$ 16,684,224</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 16,684,224</u>
Less accumulated depreciation	(2,536,051)	--	--	(2,536,051)
	<u>\$ 14,148,173</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 14,148,173</u>
Beneficial interest in assets held by others	<u>\$ 1,799,220</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,799,220</u>
Total assets	<u>\$ 24,685,104</u>	<u>\$ 1,242,077</u>	<u>\$ (1,680,562)</u>	<u>\$ 24,246,619</u>

LIABILITIES AND NET ASSETS	St. Joseph Catholic Orphan Society	SJ Kids Foundation Inc.	Eliminations	Consolidated
LIABILITIES				
Accounts payable	\$ 498,260	\$ --	\$ --	\$ 498,260
Medical claims payable	32,200	--	--	32,200
Accrued expenses	174,228	--	--	174,228
Unearned tuition revenue	2,891	--	--	2,891
Due to affiliate	438,485	--	(438,485)	--
Total liabilities	\$ 1,146,064	\$ --	\$ (438,485)	\$ 707,579
NET ASSETS				
Unrestricted				
Net investment in property and equipment	\$ 14,148,173	\$ --	\$ --	\$ 14,148,173
Available for operations	3,514,473	10,847	(10,847)	3,514,473
	\$ 17,662,646	\$ 10,847	\$ (10,847)	\$ 17,662,646
Restricted				
Temporarily restricted	\$ 5,409,340	\$ 1,231,230	\$(1,231,230)	\$ 5,409,340
Permanently restricted	467,054	--	--	467,054
	\$ 5,876,394	\$ 1,231,230	\$(1,231,230)	\$ 5,876,394
Total net assets	\$ 23,539,040	\$ 1,242,077	\$(1,242,077)	\$ 23,539,040
Total liabilities and net assets	\$ 24,685,104	\$ 1,242,077	\$(1,680,562)	\$ 24,246,619

ST. JOSEPH CATHOLIC ORPHAN SOCIETY AND CONTROLLED ENTITY

CONSOLIDATING STATEMENT OF ACTIVITIES

Year Ended December 31, 2014

UNRESTRICTED NET ASSETS	St. Joseph Catholic Orphan Society	SJ Kids Foundation Inc.
Revenues and support:		
Child Development Center tuition	\$ 984,958	\$ --
Resident care revenues	2,397,726	--
Home base service revenues	1,020,422	--
Interest and dividends	36,011	--
Picnic income	532,569	--
Government and private subsidy programs	19,584	--
Legacies and bequests	157,549	--
Contributions and grants	396,029	231
Society dues	7,970	--
Other income	12,144	--
Gain on sale of assets	1,500	--
Net realized and unrealized gain on investments	50,098	--
Change in beneficial interest in net assets of affiliate	(3,837)	--
Net assets released from restrictions	244,558	--
	\$ 5,857,281	\$ 231
Expenses:		
Program Services		
Child Development Center	\$ 1,160,492	\$ --
Residential services	2,364,534	--
Home base services	923,618	--
	\$ 4,448,644	\$ --
Supporting Services		
Management and general	\$ 1,117,746	\$ --
Fund-raising		
Picnic	337,745	--
Other	311,462	--
	\$ 1,766,953	\$ --
Total expenses	\$ 6,215,597	\$ --
Increase (decrease) in unrestricted net assets	\$ (358,316)	\$ 231
TEMPORARILY RESTRICTED NET ASSETS		
Interest and dividends	\$ 74,770	\$ 58
Contributions and grants	73,483	508,407
Net realized and unrealized gains on investments	4,932	--
Gain on beneficial interest in assets held by others	57,052	--
Change in beneficial interest in net assets of affiliate	512,483	--
Net assets released from restrictions	(235,619)	(50)
Increase (decrease) in temporarily restricted net assets	\$ 487,101	\$ 508,415
PERMANENTLY RESTRICTED NET ASSETS		
Interest and dividends	\$ 5,844	\$ --
Gain on beneficial interest in assets held by others	16,128	--
Net assets released from restrictions	(8,889)	--
Increase in permanently restricted net assets	\$ 13,083	\$ --
Increase (decrease) in net assets	\$ 141,868	\$ 508,646
NET ASSETS AT BEGINNING OF YEAR	23,397,172	733,431
NET ASSETS AT END OF YEAR	\$ 23,539,040	\$ 1,242,077

<u>Eliminations</u>	<u>Consolidated</u>
\$ --	\$ 984,958
--	2,397,726
--	1,020,422
--	36,011
--	532,569
--	19,584
--	157,549
--	396,260
--	7,970
--	12,144
--	1,500
--	50,098
3,837	--
--	244,558
<u>\$ 3,837</u>	<u>\$ 5,861,349</u>
\$ --	\$ 1,160,492
--	2,364,534
--	923,618
<u>\$ --</u>	<u>\$ 4,448,644</u>
\$ --	\$ 1,117,746
--	337,745
--	311,462
<u>\$ --</u>	<u>\$ 1,766,953</u>
<u>\$ --</u>	<u>\$ 6,215,597</u>
<u>\$ 3,837</u>	<u>\$ (354,248)</u>
\$ --	\$ 74,828
--	581,890
--	4,932
--	57,052
(512,483)	--
--	(235,669)
<u>\$ (512,483)</u>	<u>\$ 483,033</u>
\$ --	\$ 5,844
--	16,128
--	(8,889)
<u>\$ --</u>	<u>\$ 13,083</u>
<u>\$ (508,646)</u>	<u>\$ 141,868</u>
(733,431)	23,397,172
<u>\$ (1,242,077)</u>	<u>\$ 23,539,040</u>

ST. JOSEPH CATHOLIC ORPHAN SOCIETY AND CONTROLLED ENTITY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2014**

Federal Grantor / Pass-Through Grantor / Program Title	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
United States Department of Health and Human Services: Passed through the Kentucky Cabinet for Health and Family Services:		
Foster Care Program	93.658	\$ 312,680
Temporary Assistance for Needy Families	93.558	<u>826,979</u>
 Total Expenditures of Federal Awards		 <u>\$ 1,139,659</u>

The accompanying note is an integral part of this schedule.

NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2014

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Society and is presented on the cash basis. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in the financial statements.



Jones, Nale & Mattingly PLC

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
St. Joseph Catholic Orphan Society
Louisville, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of St. Joseph Catholic Orphan Society (the Society) and controlled entity, which comprise the consolidated statement of financial position as of December 31, 2014, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated May 15, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered St. Joseph Catholic Orphan Society and controlled entity's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of St. Joseph Catholic Orphan Society and controlled entity's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Joseph Catholic Orphan Society and controlled entity's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency (2014-001).

Compliance and Other Matters

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

St. Joseph Catholic Orphan Society's Response to Findings

St. Joseph Catholic Orphan Society's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Society's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Jones, Nale & Mattingly P.C.

Louisville, Kentucky
May 15, 2015



Jones, Nale & Mattingly PLC

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
St. Joseph Catholic Orphan Society
Louisville, Kentucky

We have audited St. Joseph Catholic Orphan Society (the Society) and controlled entity's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of St. Joseph Catholic Orphan Society and controlled entity's major federal programs for the year ended December 31, 2014. St. Joseph Catholic Orphan Society and controlled entity's major federal programs are identified in the summary of auditor's results section of the accompanying *Schedule of Findings and Questioned Costs*.

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of St. Joseph Catholic Orphan Society and controlled entity's compliance.

Opinion on Each Major Federal Program

In our opinion, St. Joseph Catholic Orphan Society and controlled entity complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

Management of St. Joseph Catholic Orphan Society and controlled entity is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered St. Joseph Catholic Orphan Society and controlled entity's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of St. Joseph Catholic Orphan Society and controlled entity's internal control over compliance.

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

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

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

Jones, Hale & Mattingly P.C.

Louisville, Kentucky
May 15, 2015

ST. JOSEPH CATHOLIC ORPHAN SOCIETY AND CONTROLLED ENTITY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2014**

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the consolidated financial statements of the Society.
2. One significant deficiency relating to the audit of the consolidated financial statements is reported in the **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**.
3. No instances of noncompliance material to the consolidated financial statements of the Society were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the **REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**.
5. The auditor's report on compliance for the major federal award program expresses an unmodified opinion.
6. There are no audit findings relative to the major federal award programs that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The programs tested as major programs included:
 - Foster Care Program: CFDA No. 93.658
 - Temporary Assistance for Needy Families: CFDA No. 93.558
8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. St. Joseph Catholic Orphan Society and controlled entity did not qualify as a low-risk auditee.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2014

FINDINGS—FINANCIAL STATEMENT AUDIT

2014-001 Cash Disbursements

Criteria: A system of internal control over cash disbursements includes adequate segregation of duties, such that the same person cannot initiate a transaction and process the payment for the transaction.

Condition: The accounting clerk purchased printer ink from an unscrupulous vendor, who continued to send additional ink cartridges and demand payment. The accounting clerk falsified purchase orders in order to pay for the ink cartridges.

Cause: The accounting clerk was able to make purchases and also process the payments.

Effect: Unnecessary purchases of approximately \$4,000 were made and paid for by the Society.

Recommendation: We recommend that the person who processes payments not be allowed to initiate purchases and that a review of purchase orders be performed prior to processing payments by the Director of Finance.

Response: The Society's management has advised us that this accounting clerk is no longer employed there. Upon discovery of this issue, they immediately added another layer of approval of purchase orders prior to processing payables. The Director of Finance reviews all purchase orders prior to the invoices being entered in the accounting system. In addition, the Society contracts with an accountant to review a sample of cash disbursements on a monthly basis. The Society has also added another employee in the finance department so that the person processing payables cannot also make purchases.

FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2013

There were no prior audit findings and questioned costs related to the audit of the consolidated financial statements and major federal award programs.

Faith Based Organization Certification Form

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

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

Legal Name of Applicant Organization:

St. Joseph Children's Home

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

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

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

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

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

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

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

SIGNATURE

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

Signature of Legal Signatory:



Date:

07.07.15

Legal Signatory (please print):

Andrea Pridham

Title:

Development Director

Phone:

502-893-0241

Extension:

313

Email:

andreap@sjkids.org



Staff

St. Joseph Children's Home currently has a staff of 115, including both full-time and part-time employees in all departments.

The three highest paid staff for the organization are:

- Grace Akers, MDiv
Executive Director
- Julie Greenwell, LPA
Foster Care Director & Treatment Director
- Jim Gratton
Operations Manager

Staff who are directly responsible for the Picnic are:

- Rachel Firkins, Picnic Coordinator
Responsible for all aspects of Picnic planning, preparation and logistics
- Andrea Pridham, Development Director
Oversees all areas of fundraising for St. Joe's, including the Picnic. She is Ms. Firkins' immediate supervisor.

ST. JOSEPH CHILDREN'S HOME

General Information

Organization Number 0045671
Name ST. JOSEPH CHILDREN'S HOME
Company Type ASC - Assumed Name Corporation
Status A - Active
State KY
File Date 5/26/2006
Expiration Date 5/26/2016
Renewal Date 3/23/2011
Principal Office 2823 FRANKFORT AVE.
 LOUISVILLE, KY 402062693

Current Officers

Individuals / Entities listed at time of formation

Director [IMMETT A RATTERMAN](#)
Director [EDWARD H GILDEHAUS JR](#)
Director ...
Director .
Director .
Director .
Incorporator [IMMETT A RATTERMAN](#)
Incorporator .

Images available online

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

<u>Annual Report</u>	3/27/2015	1 page	<u>PDF</u>	
<u>Annual Report</u>	3/20/2014	1 page	<u>PDF</u>	
<u>Annual Report Amendment</u>	3/7/2013	1 page	<u>PDF</u>	
<u>Certificate of Assumed Name</u>	1/24/2013	1 page	<u>tiff</u>	<u>PDF</u>
<u>Certificate of Assumed Name</u>	1/24/2013	1 page	<u>tiff</u>	<u>PDF</u>
<u>Certificate of Assumed Name</u>	1/24/2013	1 page	<u>tiff</u>	<u>PDF</u>
<u>Certificate of Assumed Name</u>	1/24/2013	1 page	<u>tiff</u>	<u>PDF</u>
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<u>Certificate of Assumed Name</u>	1/24/2013	1 page	<u>tiff</u>	<u>PDF</u>
<u>Certificate of Assumed Name</u>	1/24/2013	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	1/10/2013	1 page	<u>PDF</u>	
<u>Annual Report</u>	7/2/2012	1 page	<u>PDF</u>	
<u>Certificate of Assumed Name</u>	6/19/2012	1 page	<u>tiff</u>	<u>PDF</u>
<u>Name Renewal</u>	11/4/2011	1 page	<u>tiff</u>	<u>PDF</u>
<u>Name Renewal</u>	3/23/2011 1:15:59 PM	1 page	<u>PDF</u>	
<u>Annual Report</u>	3/23/2011	1 page	<u>PDF</u>	
<u>Annual Report</u>	8/3/2010	1 page	<u>PDF</u>	
<u>Annual Report</u>	6/23/2009	1 page	<u>PDF</u>	
<u>Annual Report</u>	6/4/2008	1 page	<u>tiff</u>	<u>PDF</u>
<u>Registered Agent name/address change</u>	12/7/2007	1 page	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	4/9/2007	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Certificate of Assumed Name</u>	4/4/2007	1 page	<u>tiff</u>	<u>PDF</u>
<u>Certificate of Assumed Name</u>	4/4/2007	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	3/30/2007	1 page	<u>tiff</u>	<u>PDF</u>
<u>Certificate of Assumed Name</u>	5/26/2006	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	4/17/2006	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	4/19/2005	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	9/14/2004	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/16/2003	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	6/14/2002	1 page	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	11/29/2001	1 page	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	3/26/2001	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	8/24/2000	1 page	<u>tiff</u>	<u>PDF</u>
<u>Certificate of Assumed Name</u>	4/14/2000	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/8/1999	4 pages	<u>tiff</u>	<u>PDF</u>
<u>Certificate of Assumed Name</u>	3/22/1999	1 page	<u>tiff</u>	<u>PDF</u>
<u>Certificate of Assumed Name</u>	3/22/1999	1 page	<u>tiff</u>	<u>PDF</u>
<u>Certificate of Assumed Name</u>	3/22/1999	1 page	<u>tiff</u>	<u>PDF</u>
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<u>Certificate of Assumed Name</u>	3/22/1999	1 page	<u>tiff</u>	<u>PDF</u>
<u>Certificate of Assumed Name</u>	3/22/1999	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	6/2/1998	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1997	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1996	1 page	<u>tiff</u>	<u>PDF</u>
<u>Reinstatement</u>	12/21/1995	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Administrative Dissolution</u>	11/1/1995	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1995	4 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1994	4 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1993	3 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1992	3 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1991	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1989	1 page	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	6/3/1988	1 page	<u>tiff</u>	<u>PDF</u>
<u>Letters</u>	7/14/1987	1 page	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	3/19/1985	5 pages	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	5/23/1984	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	8/29/1977	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	2/7/1977	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Letters</u>	1/13/1977	1 page	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	1/20/1959	4 pages	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	1/20/1959	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	12/29/1958	4 pages	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	3/28/1884	4 pages	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	3/7/1868	1 page	<u>tiff</u>	<u>PDF</u>

Assumed Name of

<u>ST. JOSEPH CATHOLIC ORPHAN SOCIETY</u>	Active
<u>ST. JOSEPH'S GERMAN ROMAN CATHOLIC SOCIETY OF LOUISVILLE, KENTUCKY</u>	Inactive
<u>ST. JOSEPH'S ORPHAN'S SOCIETY, OF LOUISVILLE</u>	Inactive

Activity History

Filing	File Date	Effective Date	Org. Referenced
Renewal of assumed name	3/23/2011 1:16:00 PM	3/23/2011	
Add	5/26/2006 10:26:51 AM	5/26/2006	<u>ST. JOSEPH CATHOLIC ORPHAN SOCIETY</u>

Microfilmed Images

