Print Form

0-156-26

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

Applicant/Program: ST. JOSEPH CATHOLIC ORPHAN SOCIETY | St. Joe's 177th Annual Picnic
Applicant Requested Amount: $8500
Appropriation Request Amount: ~~$1000~~ $3,250

Executive Summary of Request

St Joseph Children's Home seeks funding for community support and safety for our 177th Annual Picnic Fundraising Event on Friday and Saturday of August 07 & 08, 2026. The event budget is $500,000. St. Joe's requests funds from NDF for $8,500 which will be used for public safety, administration of activities, security, sanitation (trash, bathrooms, wastewater, utilities etc.), parking, insurance, golf cart rentals (to travel through the crowds), stage production, and fencing.

Is this program/project a fundraiser?	☒ Yes	☐ No
Is this applicant a faith based organization?	☒ Yes	☐ No
Does this application include funding for sub-grantee(s)?	☐ Yes	☒ No

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

District #	Primary Sponsor Signature	Amount	Date
9	Andrew Owen	$1000	05/28/2026

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.

NA

Approved by:

Appropriations Committee Chairman — Date: 6/17/2026

Final Appropriations Amount: $3,250

Approved Committee
Date: 6/17/26

Applicant/Program:

ST. JOSEPH CATHOLIC ORPHAN SOCIETY | St. Joe's 177th Annual Picnic

Additional Disclosure and Signatures

Additional Council Office Disclosure

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

NA

Council Member Signature and Amount

District 1 _____ $_____

District 2 _____ $_____

District 3 _____ $_____

District 4 _____ $_____

District 5 _____ $_____

District 6 _____ $_____

District 7 _____ $_____

District 8 _____ $_____

District 9 _____ $_____

District 10 _____ $_____

District 11 _____ $_____

District 12 _____ $_____

District 13 _____ $ 250

District 14 _____ $_____

District 15 _____ $ 500

Applicant/Program:

ST. JOSEPH CATHOLIC ORPHAN SOCIETY | St. Joe's 177th Annual Picnic

Additional Disclosure and Signatures

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

District 16 _____ $_____

District 17 _____ $_____

District 18 _____ $ 500

District 19 _____ $ 500

District 20 _____ $ 500

District 21 _____ $_____

District 22 _____ $_____

District 23 _____ $_____

District 24 _____ $_____

District 25 _____ $_____

District 26 _____ $_____

LOUISVILLE METRO COUNCIL
NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization ST. JOSEPH CATHOLIC ORPHAN SOCIETY

Program Name and Request Amount St. Joe's 177th Annual Picnic | $8500

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	Yes
Is the proposed public purpose of the program viable and well-documented?	Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	Yes
Has prior Metro Funds committed/granted been disclosed?	Yes
Is the application properly signed and dated by authorized signatory?	Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	Yes
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	N/A
Is the entity in good standing with: ▸ Kentucky Secretary of State? ▸ Louisville Metro Revenue Commission? ▸ Louisville Metro Government? ▸ Internal Revenue Service? ▸ Louisville Metro Human Relations Commission?	Yes
Is the current Fiscal Year Budget included?	Yes
Is the entity's board member list (with term length/term limits) included?	Yes
Is recommended funding less than 33% of total agency operating budget?	Yes
Does the application budget reflect only the revenue and expenses of the project/program?	Yes
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	Yes
Is the most recent annual audit (if required by organization) included?	Yes
Is a copy of Signed Lease (if rent costs are requested) included?	N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	Yes
Are the Articles of Incorporation of the Agency included?	Yes
Is the IRS Form W-9 included?	Yes
Is the IRS Form 990 included?	Yes
Are the evaluation forms (if program participants are given evaluation forms) included?	N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	N/A
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	Yes

Prepared by: Regina Garr Date: 05/28/2026

Print Form

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION

Legal Name of Applicant Organization:
(as listed on: http://www.sos.ky.gov/business/records ST. JOSEPH CATHOLIC ORPHAN SOCIETY

Main Office Street & Mailing Address: 2823 Frankfort Ave Louisville, KY 40206-2693

Website: http://sjkids.org/

Applicant Contact:	Heather Bruner	**Title:**	Director of Development
Phone:	(502) 893-0241	**Email:**	heatherb@sjkids.org
Financial Contact:	Sara Palmarini	**Title:**	Chief Financial Officer
Phone:	(502) 893-0241	**Email:**	saras@sjkids.org

Organization's Representative who attended NDF Training: Eric Dennison- Grants Manager

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 2639

SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION

PROGRAM/PROJECT NAME: St. Joe's 177th Annual Picnic for the Kids

Total Request: ($)	8500	**Total Metro Award (this program) in previous year: ($)**	7500

Purpose of Request (check all that apply):

- ☐ Operating Funds (generally cannot exceed 33% of agency's total operating budget)
- ☑ Programming/services/events for direct benefit to community or qualified individuals
- ☐ Capital Project of the organization (equipment, furnishing, building, etc)

The Following are Required Attachments:

- ☑ IRS Exempt Status Determination Letter
- ☑ Current year projected budget
- ☑ Current financial statement
- ☐ Most recent IRS Form 990 or 1120-H
- ☑ Articles of Incorporation (current & signed)
- ☐ Cost estimates from proposed vendor if request is for capital expense
- ☐ Signed lease if rent costs are being requested
- ☑ IRS Form W9
- ☐ Evaluation forms if used in the proposed program
- ☑ Annual audit (if required by organization)
- ☑ Faith Based Organization Certification Form, if applicable

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:	NDF	**Amount: ($)**	7500
Source:	N/A	**Amount: ($)**	0
Source:	N/A	**Amount: ($)**	0

Has the applicant contacted the BBB Charity Review for participation? ☑ Yes ☐ No

Has the applicant met the BBB Charity Review Standards? ☑ Yes ☐ No

Applicant's Initials ED

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

St. Joseph Children's Home is a vital and irreplaceable component of Louisville's child welfare and public safety infrastructure. For 177 years, we have served the region's most vulnerable children, those removed from homes marked by abuse, neglect, and family violence, providing the therapeutic care, clinical expertise, and stable environment they cannot access anywhere else.

Our mission is to provide a safe, therapeutic, and nurturing environment where children can heal, grow, and thrive, or to "Give a Child a home." We provide inclusive and compassionate care to ensure a safe home and a bright future for every child in our diverse community. We deliver this mission across four essential program areas:

Residential Treatment Program serves children ages 5 to 16 placed through court order or DCBS referral following substantiated abuse, neglect, or family violence. Up to 48 children reside on our campus at any given time, receiving 24 hour therapeutic care from licensed clinicians, direct care staff, and medical personnel. This program is not discretionary. It is the system's final intervention before institutional or correctional settings become the only remaining option.

Therapeutic Foster Care and Adoption Program serves children ages 0 to 18 through foster and adoptive family placement, recruiting and supporting families equipped to care for children with complex trauma histories. Support continues into adulthood through our Behavioral Health Services Office.

Behavioral Health Services Office provides mental health therapy, targeted case management, and comprehensive community support services to children, adults, and families across Louisville, extending our therapeutic reach well beyond our residential campus.

The Child Development Center provides early childhood education to 200 children ages 6 weeks through 5 years and participates in STARS FOR KIDS NOW, Kentucky's voluntary above licensing quality assurance program, reflecting our commitment to excellence at every stage of a child's development.

Applicant's Initials ED

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Frierson, Kimberly - Chair	12/31/2027
Koch, Jennifer - Vice Chair	12/31/2029
Spurlock, Trent	12/31/2026
Zipperle, Joel	12/31/2028
Antwi-Asimeng, Alice	12/31/2029
Beckwith, Shae	12/31/2031
Coleman, Dawn	12/31/2029
DeJaco Crutcher, Lisa	12/31/2029
Ellis, Michael	12/31/2029
Gousha, Allison	12/31/2031
Hatchett, Elizabeth	12/31/2029
Magnum, Lori	12/31/2030
McChane, Dr. Richard, MD	12/31/2031
Norris, Christina	12/31/2031
Oakley, Greg	12/31/2026
Phillips, Brian	12/31/2026
Tyler, Emmitt	12/31/2027

Describe the Board term limit policy:

From the Articles of Incorporation Section 3.01:-Subsection D. Except for the Ordinary of the Roman Catholic Archdiocese of Louisville or his designee who shall have an unlimited term office, individual trustees shall until December 31st of the second full year after their becoming a trustee. Subsection E. With the approval of a majority of the persons then serving on the Board of Trustees in the month of December of the expiring term, a trustee is eligible, to serve two additional, consecutive two-year terms.

Three Highest Paid Staff Names	Annual Salary
Amanda Gehring	$ 150,000.00
Suzy Hillebrand	$ 125,000.00
Julie Greenwell	$ 125,000.00

Applicant's Initials ED

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – PROGRAM/PROJECT NARRATIVE

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

St Joseph Children's Home seeks funding for community support and safety for our 177th Annual Picnic Fundraising Event on Friday and Saturday of August 07 & 08, 2026.

For 177 years, generations of family and friends have gathered every August for a Louisville tradition, the Picnic at St. Joe's. Our annual picnic is the main fundraiser hosted by St. Joe's and continues to be one of the largest fundraising events in Kentucky. 100% of the proceeds from Picnic go to support St. Joe's kids and programming. This request seeks funds to help support the community safety aspects of holding an event.

This year's Picnic needs more funding to support community safety such as security, sanitation (trash, bathrooms, wastewater, utilities etc.), parking, insurance, golf cart rentals (to travel through the crowds), stage production, fencing, and other elements to ensure community wellbeing. St. Joe's is expecting crowds of 50,000 or more during this weekend.

Admission will be free again this year, with bands playing both nights, and our full array of prize booths for children and adults. We will also have multiple food vendors.

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

St. Joe's requests funds from NDF to support community safety for the event. The St. Joe's Picnic for the kids draws over 50,000+ people in a weekend. It takes a lot to keep order for our participants. St. Joe's defines community safety as anything that will help crowds be safe, organized, moving, including fencing, sanitation, security measures, medical supplies, electric to light the grounds, and outsourced printing costs, which create signs to show area grounds for movement and safety.

The event budget is $ 500,000. St. Joe's requests funds from NDF for $8,500, which will be used for public safety costs to ensure no one is hurt, an orderly flow occurs at picnic, and costs to clean up trash. Safety Items include:

$8,500 for Safety and Administration of activities in Community Events where funding will be used for security, sanitation (trash, bathrooms, wastewater, utilities etc.), parking, insurance, golf cart rentals (to travel through the crowds), stage production, fencing to ensure community wellbeing.

Applicant's Initials ED

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

This is St. Joe's largest annual fundraiser. Proceeds will be used to provide elements for community safety for the event, and all proceeds raised will go directly to programming to heal vulnerable children.

St. Joseph Children's Home receives compensation from the Commonwealth of Kentucky for each child cared by our Residential and Foster Care programs. However, this funding typically covers only about 65% 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 typically our 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 expense 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:

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

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

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

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

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

Applicant's Initials ED

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's an event and not a long-term program, the Picnic itself does not provide measurable benefits over time. Funding will be designed around safety. But funds generated by the Picnic ensure that money is available to meet the 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 placement, counties/regions served, adoptions, critical incidents (such as behavioral escalations or safety concerns), clients served, length of stay, and treatment goals.

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 covering 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.

In 2025, our agency served almost 1,100 children and families with an 82% progress treatment rate.

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 in Louisville. These agencies work together with the Cabinet and state social workers to find the best placement for each child, per their case plan. Our picnic is older than the Kentucky Derby.

A number of churches, businesses, and families have been long-term partners in coordinating the Picnic. these partners will assist in fundraising this year. Arby's Foundation, Jeff Wyler Honda Auto Mall/Nissan of Louisville/Clarksville Toyota, Kosair Charities, Kroger, Lexus of Louisville, and Mercedes-Benz of Louisville.

Other Sponsors include: Altruis, Atlas Brown, Delta Services, IBEW Local Union 369, Pepsi, LG&E , Great Clips, A Another Room Self Storage, Highland Roofing Company, Inc., Hussung Mechanical Contractors/HMC Service Company, Kentucky Select Properties, L&N Federal Credit Union, and Louisville Metro Council District 9.

Applicant's Initials ED

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

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

Program/Project Expenses	Column 1 Proposed Metro Funds	Column 2 Non-Metro Funds	Column (1+2)=3 Total Funds
A: Personnel Costs Including Benefits			0
B: Rent/Utilities			0
C: Office Supplies			0
D: Telephone			0
E: In-town Travel			0
F: Client Assistance (See Detailed List on Page 8)			0
G: Professional Service Contracts			0
H: Program Materials			0
I: Community Events & Festivals (See Detailed List on Page 8)	8500	491500	500000
J: Machinery & Equipment			0
K: Capital Project			0
L: Other Expenses (See Detailed List on Page 8)			0
***TOTAL PROGRAM/PROJECT FUNDS**	8500	491500	500000
% of Program Budget	0.017	0.983	**100%**

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

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	600000
Fees Collected from Program Participants	400000
Other (please specify)	
Total Revenue for Columns 2 Expenses **	1000000

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

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

Applicant's Initials ED

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
Security, Admin, trash, parking, stage/ fencing, insur; golfcartrental, bathroomrental, publicsafety	$ 8,500.00	$ 80,500.00	$ 89,000.00
Supplies	$ 0.00	$ 120,000.00	$ 120,000.00
Food Vendors	$ 0.00	$ 180,000.00	$ 180,000.00
Licensing & Fees	$ 0.00	$ 30,000.00	$ 30,000.00
Booths	$ 0.00	$ 66,000.00	$ 66,000.00
Printing	$ 0.00	$ 15,000.00	$ 15,000.00
	$ 0.00	$ 0.00	$ 0.00
	$ 0.00	$ 0.00	$ 0.00
	$ 0.00	$ 0.00	$ 0.00
	$ 0.00	$ 0.00	$ 0.00
	$ 0.00	$ 0.00	$ 0.00
	$ 0.00	$ 0.00	$ 0.00
	$ 0.00	$ 0.00	$ 0.00
	$ 0.00	$ 0.00	$ 0.00
	$ 0.00	$ 0.00	$ 0.00
	$ 0.00	$ 0.00	$ 0.00
	$ 0.00	$ 0.00	$ 0.00
Total	$ 8,500.00	$ 491,500.00	$ 500,000.00

Applicant's Initials ED

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
In-Kind Volunteer	$ 25,000.00	$34.79- Independent Sector 720 Hours/ 200 Volunteers
Total Value of In-Kind ***(to match Program Budget Line Item.*** Volunteer Contribution &Other In Kind)	$ 25,000.00	

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

Agency Fiscal Year Start Date: 01/01/2026

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:

N/A

Applicant's Initials ED

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

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

Standard Assurances

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

Standard Certifications

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

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

SECTION 8 – CERTIFICATIONS & ASSURANCES

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

Signature of Legal Signatory:	Suzy Hillebrand	**Date:**	05/15/2026
Legal Signatory: (please print):	Suzy Hillebrand	**Title:**	CAO

Phone:	(502) 893-0241	**Extension:**	213	**Email:**	suzyh@sjkids.org

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0038

In reply refer to: 0458695741
Nov. 02, 2023 LTR 147C 0
61-0475286 000000 00
00008935
BODC: TE

ST JOSEPH CATHOLIC ORPHAN SOCIETY
ST JOSEPH CHILDRENS HOME
2823 FRANKFORT AVE
LOUISVILLE KY 40206-2639

077475

Employer identification number: 61-0475286

Dear Taxpayer:

Thank you for your inquiry of Oct. 24, 2023.

Your employer identification number (EIN) is 61-0475286. Please keep this letter in your permanent records. Enter your name and EIN on all federal business tax returns and on related correspondence.

You can get any of the forms or publications mentioned in this letter by visiting our website at IRS.gov/forms or by calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call us at 800-829-0115.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number ( )_____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

0458695741
Nov. 02, 2023 LTR 147C 0
61-0475286 000000 00
00008936

ST JOSEPH CATHOLIC ORPHAN SOCIETY
ST JOSEPH CHILDRENS HOME
2823 FRANKFORT AVE
LOUISVILLE KY 40206-2639

Sincerely yours,

Dwayne Wilson
Department Manager, Accounts Mgmt.

Enclosures:
Copy of this letter

St. Joe's

12/31/98

MWL 2/22/9

Internal Revenue Service Department of the Treasury

District Director Baltimore District 31 Hopkins Plaza, Baltimore, Md. 21201

AUG 9 1991

Telephone: (301) 962-4768

AUG 1 1991 - P 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. Joe's 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

H. J. Hightower
District Director

UNITED STATES CATHOLIC CONFERENCE

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 MEC
(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

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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. Aloysius Church, Pewee Valley.
Kramer, Raymond G., Holy Family Parish, Louisville.
Krimple, George, Pewee Valley, KY.
Kruer, Marvin L., St. Simon & Jude Louisville.
Lincoln, James Bruce, Spiritual Advisor Cursillo.
Livers, Joseph K., St. Gregory, Samuels.
Logsdon, Raymond L., St. Michael, Jeffersontown.
Marcum, Herbert L.
Markert, Clarence Robert, St. Ann Church-Co-Chap., Presentation High School.
Masterson, Donald F., Jefferson County Youth Center, Louisville.
Mattingly, Thomas, St. Augustine, Lebanon.
McCullough, Thomas B.
McGinty, David L., St. Timothy, Louisville.
Miller, Norbert F., St. Bernard, Louisville.
Mitchell, James B., Largo, FL.
Mullins, William L., St. Francis of Rome, Louisville.
Murphy, Howard J., Durham, NC.
Nevitt, Charles, Holy Name, Louisville.
Ohnemus, Joseph, Our Lady of Perpetual Help, Campbellsville.
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.
Preher, Edward R.
Prestwood, Harry, Resurrection, Louisville.
Reibert, Joseph A., St. Bartholomew Church, Louisville.
Ralston, William K., St. John Vianney, Louisville.
Ratterman, Cletus A., Guardian Angels, Louisville.
Ronald, Edward R., Jefferson Co. Dept. of Corrections, Louisville.
Ryan, Thomas, Catholic Deaf Office.
Scholl, George W., St. Athanasius Church, Louisville.
Shutts, John F., SS. Mary & Elizabeth Hospital, Louisville.
Siers, Ronald R., 13 Deer Hunter Dr., Salisbury, MD 21801.
Singer, Ernest Leo, On Leave.
Simpson, John L., Holy Trinity, Louisville, and Catholic Charities.
Skeeters, William L., St. Gabriel, Louisville.
Steinmetz, Richard Earl, Our Mother of Sorrows, Louisville.
Stuber, Joseph F., Transfiguration, Graham.
Sturgeon, James C., Sr., St. Pius X, Louisville.
Thomas, William A., Church of the Resurrection, Louisville.
Thornbury, Benjamin, Our Lady of Lourdes, Louisville.
Tolbert, Michael A., St. Thomas More, Louisville.
Tomes, David R., On leave.
Turner, James R., St. Martin de Porres, Louisville.
Vessels, Michael, St. Christopher, Radcliff
Voll, Charles Joseph, Mother of Good Counsel, Louisville.
Walther, 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-Kosair 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., 40205-0671. t 502-452-8211 *Administration Officers*, Most Rev. Thomas C. Kelly, O.P. J.C.D., Archbishop of Louisville, Chancellor; Joseph J. McGowan, Jr., Pres.; John O. Kempcheefer, Exec. Vice Pres.; Dr. Leonard J. Moloan, Ph.D., Vice Pres. Institutional Advancement; Dr. Thomas LaBaugh, Ph.D., Vice Pres. Educational Services and Dean of Admissions; Dr. Richard L. Feltner, Ph.D., Dean of Rubel School of Business; Dr. Regina L. Mennig, Ph.D., Dean of Lansing School of Nursing, Education & Health Sciences; Revs. Leonard Callahan, Assoc. Vice Pres for Religious Affairs; Clyde F. Crews; W. Frederick Hendrickson; George A. Kilcourse; Eugene L. Zoeller; Clyde Chetwynde (BO). Priests 7; Sisters 8; Lay teachers 66; Students 2,676.

Spalding University, 851 S. 4th St., 40203. t 502-585-9911. Eileen M. Egan, S.C.N., Pres.; Mary A. Pasaflume, Asst. to the Pres.; Gerald H. Oswain, Dir. of Finance and Admin. Services; John A. Dillon, Jr., Provost and Dean of Graduate Studies; Sharon L. Gray, Asst. Provost; Byron Wunderlich, Registrar; Sr. Rosemary Surby, B.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. Conroy, S.C.L., Dean, School of Nursing and Health Sciences; Thomas G. Titus, Chair, Dept. of Psychology; Jill G. McKelvy, Chair, Dept. of Social Work; Gloria A. Fischer, Dir. of Library; Johanna M. Burke, Dir. of Weekend College; Eileen Mary Meyer, S.C.N., Dir. of Student Services; Eugene J. Nuncikier, Vice Pres. University Advancement; M. Siobhan Reidy, Dir. of Public Relations; Kevin A. Thompson, Dir. of Admissions; Elinor E. Starr, Dir. of Student Financial Aid. Sisters 22; Brothers 2; Lay teachers 52; Students 1,350.

ST. CATHARINE. *St. Catharine College*, 40061. t 606 336 5303. Dominican Sisters. Governor Martha Layne Collins, Pres.; Sr. Grace M. Olfs, I.H.M., Vice Pres & Academic Dean; Mary Ann Anselmo, Dean of Students. Sisters 10; Lay teachers 12; Students 246. Rev. Robert R. Earl, Academic Dean

[B] HIGH SCHOOLS, DIOCESAN

LOUISVILLE. *Holy Cross High School*, 5144 Dixie Highway, 40216. t 502-447-4383. Mr. Frank Chumley, Acting Prin.; Rev. John T. Judie, Chap. Brothers 1; Ursuline Sisters 1; Lay teachers 29; Students 431.

St. Francis DeSales High School, 425 Kenwood Dr., 40214. t 502-368-6519. Mr. David F. Winkler, Prin.; Revs. Charles Siebig, O.Carm.; Michael Greenwell, O.Carm.; Kyrin Caggiano, O.Carm. Priests 3; Brothers 2; Lay teachers 27; Students 401.

Trinity High School, 4011 Shelbyville Road, 40207. t 502-895-9427. Mr. Peter Flaig, Prin.; Revs. Kevin Caster; Ronald J. Domhoff; R. Joseph Hemmerle; Harry A. Jansing; Donald W. Springman; David H. Zettel. Priests 6; Brothers 1; Sisters 1; Lay teachers 58; Students 1,015.

BARDSTOWN. *Bethlehem High School*, 40004. t 502-348-8594. 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, Xaverian Brothers*, 1609 Poplar Level Rd., 40217. t 502-637-4712. Bro. Edward Driscoll, C.F.X., Prin.; Mr. Perry E. Sangalli, Asst. Prin. Priests 3; Brothers 8; Lay teachers 61; Students 1,365.

Assumption High School, 2170 Tyler Ln., 40205. t 502 459-9541. Sisters of Mercy. Ms. Karen Ruma, Prin. Lay teachers 45; Students 712.

Sacred Heart Academy, 2175 Lexington Rd., 40206. t 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, 1176 E. Broadway, 40204. t 502 584 4273. Mary F. Boyce, Prin.; Michael Johnson, Asst. Prin. Sisters of Mercy 2; Lay teachers 24; Students 320.

Presentation Academy, 861 S. 4th St., 40203. t 502-583-8035. Sisters of Charity of Nazareth. Sr. Phyllis Hannon, S.C.N., Prin. Sisters 9; Lay teachers 20; Students 270.

Holy Rosary Academy, 4801 Southside Dr., 40214. t 502-366-4561. Karen M. Juliano, Prin. Sisters of St. Dominic (St. Catharine, KY) 2; Lay teachers 22; Chrs 230.

[D] CONSOLIDATED SCHOOLS

LOUISVILLE. *Community Catholic School*, 2530 Slevin St., 40212. t 502 778-1941. Sr. Barbara Von Bokern, S.C.N., Prin. Children from St. Anthony, St. Cecilia and Our Lady attend this school. Religious 1; Lay teachers 11; Students 186.

[E] ELEMENTARY SCHOOLS, PRIVATE

LOUISVILLE. *All Saints Preparatory Academy*, 724 S. 44th St., 40211. MRS. MARSHA [illegible]

St Benedict's Center for Early Childhood Education, 2323 Osage Ave., 40210. t 502-772 7324. Mrs. Marcia Cummings, Exec. Dir. Students 106.

Holy Angels Academy, Inc., 1408 S. Second St., 40208. t 502-634-3223. Joseph M. Norton, Prin. Sisters 1; Lay teachers 6; Students 105.

Merry Montessori School, 2181 Tyler Ln., 40205. t 502-459-8545. Sr. Mary Alicia McGinty, R.S.M., Dir. Students 98.

Sacred Heart Model School, 3121 Lexington Rd., 40206. t 502-897-1811. Sr. Catherine, O.S.U., Prin. Lay teachers 27; Students 290.

Spalding University Daycare Center, 851 S. 4th St., 40203. t 502-585 9911 Ext. 242. Mrs. Victoria F. May, Dir. Students 15.

Thomas Merton Academy, 4801 Poplar Level Rd., 40213. Rev. James F. Valk, C.R.; Ann R. Thompson, Admin.

Urban Montessori Schools, Inc., 639 S. Shelby, 40202. t 502-589 4883. Mr. George Sauer, Admin.
St Columba Montessori.
St. Vincent Montessori. St Louis Bertrand
St. Martin Montessori.

Ursuline Montessori School, 3105 Lexington Rd., 40206. t 502-897-1811. Sr. Delores Kemper, O.S.U., Admin. Students 96.

NAZARETH. *Nazareth Montessori Children's Center*, P.O. Box 44, 40048. t 502-348-1640. Sr. Patricia Marie Hill, S.C.N., Dir. Sisters 4; Lay teachers 6; Students 70.

[F] SPECIAL SCHOOLS

LOUISVILLE. *St. Angela Education Center*, 1731 Edenside Ave., 40204. t 502-459 9726. Sr. Jean Gertrude Madd, O.S.U., Dir. Students 9.

The DePaul School, 1925 Duker Ave., 40205. t 502-459-6131. Sr. Anne Rita Mauch, S.C.N., Exec. Dir.; Mrs. Lillie Roberts, Prin. Lay teachers 43; Students 281.

The DePaul School Saturday Tutorial Program, 1925 Duker Ave., 40205. t 502-459-6131. Students 41.

St. Joseph Child Development Center, 2823 Frankfort Ave., 40206. t 502-893 0241. Rev. Herman J. Naber, Dir.; Mr. Richard Fried, Assoc. Dir. of Child Development Center. Students 135.

Ursuline Child Development Center, 3105 Lexington Rd., 40206. t 502-895-7798. Sr. Vera Del Grande, O.S.U., Dir. Students 150.

Ursuline-Pitt School, 2117 Payne St., 40206. t 502-895-7488. Sr. Regina Marie Revelarque, O.S.U., Prin. Sisters 1; Lay teachers 8; Students 65.

Ursuline Tutoring Center, 3115 Lexington Rd., 40206. t 502-893-0125 Ext. 286. Sr. Cyrilla Karlin, O.S.U., Dir.

Ursuline School of Music and Drama, 3105 Lexington Rd., 40206. t 502-897-1816. Serena Stauble Summers, Dir. Students 245.

Ursuline Speech Clinic, 3105 Lexington Rd., 40206. t 502-897-1811. Sr. M. Dorothy Frankrone, O.S.U. Clients 75.

[G] ORPHANAGES AND INFANT HOMES

LOUISVILLE. *Our Lady's Home*, 823 Park Ave., 40208. t 502 637-2969.

St. Joseph Children's Home, 2823 Frankfort Ave., 40206. t 502-893-0241. Rev. Herman J. Naber, Dir.; Mr. Dennis Davis, Assoc. Dir of Residential Care. Ursuline Sisters 2; Children 36.

St. Joseph Catholic Orphan Society, 2823 Frankfort Ave., 40206. t 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. t 502-587-1161. Sisters of St. Francis of Perpetual Adoration. Mr. Lawrence J. Eol, Pres.; Revs. Aquinas Schneider, O.F.M., Chap.; George Hellman, O.F.M., Asst. Chap. Sisters 6; Patients assisted annually 50,760; Bed capacity 374; Bassinets 40.

SS. Mary and Elizabeth Hospital, 1850 Bluegrass Ave., 40215. t 502-361-6000. Sisters of Charity of Nazareth. Raymond W. Leitner, Chief Exec. Officer; Rev. Albert J. Hartlage. Sisters 12; Bed capacity 331; Patients assisted annually 55,703.

BARDSTOWN. *Flaget Memorial Hospital*, 40004. t 502 348-3923 Ext. 242. Sisters of Charity of Nazareth Health Corporation. Mr. Ross Frazier, Pres. & CEO. Sisters 5; Bed capacity 52; Bassinets 6; Patients assisted annually 19,454,778. Attended from St. Joseph Church.

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:
53-0196617
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,

Cindy Thomas

Cindy Thomas
Manager, Exempt Organizations
Determinations

St. Joseph Children's Home
2026 Budget
Consolidated Program

Account Description	2025 Annualized	2025 Budget	2026 Budget
Programs			
Residential Revenue	4,949,567	5,672,016	5,345,088
Less Payroll and Benefits	4,374,032	4,332,374	4,437,386
Less Total Other Expenses	614,415	586,010	654,741
Net Income/Loss	-38,880	753,632	252,961
CDC Revenue	3,633,411	3,817,879	4,249,265
Less Payroll and Benefits	2,898,041	2,853,776	3,678,120
Less Total Other Expenses	468,363	476,005	503,390
Net Income/Loss	267,007	488,098	67,756
Foster Care Adoption Revenue	1,584,541	1,550,334	1,542,089
Less Payroll and Benefits	585,493	621,578	688,894
Less Total Other Expenses	818,612	858,760	932,492
Net Income/Loss	180,436	69,996	-79,297
BHSO Revenue	165,800	156,950	248,500
Less Payroll and Benefits	131,831	169,768	265,200
Less Total Other Expenses	10,292	21,325	21,462
Net Income/Loss	23,677	-34,143	-38,162
General and Administration			
Less Payroll and Benefits	1,315,234	1,292,056	1,244,080
Less Total Other Expenses	565,946	672,570	599,221
Net Income/Loss	1,881,179	1,964,626	1,843,300
Plant Operations			
Less Payroll and Benefits	578,344	627,764	632,982
Less Total Other Expenses	1,880,021	1,629,959	2,065,793
Net Income/Loss	2,458,365	2,257,723	2,698,775
Total Programs (c9+c14+c20+c25-c30-c35)	-3,907,304	-2,944,766	-4,338,816
Advancement			
Advancement Revenue	701,765	986,000	989,000
Less Payroll and Benefits	534,235	530,396	469,595
Less Total Other Expenses	44,703	56,310	53,110
Net Income/Loss	122,827	399,294	466,295
Special Events	817,306	987,300	977,300
Less Payroll and Benefits	38,447	38,904	59,655
Less Total Other Expenses	446,694	493,960	488,190
Net Income/Loss	332,165	454,436	429,455
Capital Campaign			
Capital Campaign Revenue	0	0	0
Capital Campaign Expense	699	36,350	8,500

Net Income/Loss	-699	-36,350	-8,500
Total Advancement Income(Loss)	454,293	817,380	887,250
Net Operating Income(Loss)	-3,453,011	-2,127,386	-3,451,566
Investments			
Investment Income	2,187,918	0	0
Investment Expense	38,085	0	0
Net Investments	2,149,833	0	0
Net Income(Loss) After Investments	-1,303,178	-2,127,386	-3,451,566
Adjustments to operating cash budget:			
Add back non cash Depreciation	1,113,120	1,014,350	1,252,260
Deduct investment gain	-2,149,833		
Less Capital campaign pledges/income	-4,713		
Operating Cash results/budgets	**-2,344,604**	**-1,113,036**	**-2,199,306**

Capital Ask	
2 vehicles- FC and RES	$50,000
Couches and Loveseats- for Cottages	$14,000
Annual workstation computer refresh	$27,000
AC units in Cottages- 6 @8700 = 4 yr plan	$52,200
Ac Units in landmark replacements	$35,000
New Accounting Software- Upgrade to Sage Intaact	$32,000
Total	**$210,200**

St. Joseph Children's Home
2026 Budget - Consolidated

	Account Description	2025 Annualized	2025 Budget	2026 Budget
40505-1180	Residential State Billing	4,949,567	5,672,016	5,345,088
40515-1310	Foster Care State Billing	1,566,541	1,530,334	1,524,589
40520-1310	Adoption State Billing	18,000	20,000	17,500
40508-1182	BHSO Aetna	83,476	75,000	125,000
40509-1182	BHSO Passport	34,725	37,000	60,000
40512-1182	BHSO United Healthcare	5,949	5,700	8,000
40513-1182	BHSO Humana	15,080	12,750	20,000
40514-1182	BHSO - Wellcare	0	0	0
40517-1182	BHSO- Carelon	0	0	3,000
40516-1182	BHSO BC/BS	26,569	26,500	32,500
40510-1270	CDC Parent	3,294,851	3,682,879	4,080,265
40522-1270	CDC - Ky Rev- FC-Kinship	0	0	0
40523-1270	CDC ECCAP	32,117	0	0
40524-1270	CDC State FC CDC	3,277	0	0
40525-1270	CDC Govt. Subsidy	142,071	0	0
40526-1270	CDC Wait List	11,624	9,000	10,000
40527-1270	CDC Military Assistance	4,084	0	0
40528-1270	CDC Returned check fees	1,500	0	0
40530-1270	CDC Annual Registration and Supply Fee	65,000	50,000	69,000
43015-1270	CDC Special Project Revenue	18,992	6,000	20,000
41065-1270	CDC- KY Dept of Education Food Subsidy	59,895	70,000	70,000
40531-2040	Booth Income	352,181	450,000	450,000
40532-2040	Pre-sales/OnLine Raffle	13,036	15,000	15,000
40533-2040	Credit Cards Food and Drink Sales	68,422	45,000	50,000
40538-2040	In Kind Donations	101,666	131,000	131,000
40595-2040	Picnic Sponsorship	266,655	300,000	300,000
42005-2040	General Donation	10,847	25,000	10,000
42006-2040	Special Event - Gaming	0	0	0
42007-2040	Special Event - Non- Gaming	2,650	20,000	20,000
43015-2040	Merch Sales	1,844	1,300	1,300
43021-2040	Interest Income	5	0	0
40538-2000	Inkind Donations	0		
42005-2000	General Donation			
42006-2000	Foundations and Grants	531,900	900,000	750,000
42025-2000	Donations in Memory of/ Honor of			150,000
43008-2000	Estates & Legacy over 25K	20,183	15,000	15,000
43010-2000	Estate Legacy Income			
43011-2000	VOCA Grant Revenue	164	6,000	6,000
43015-2000	Other Misc Income	142,604	65,000	68,000
43018-2000	Gain on Sales of Assets	355	0	
43021-2000	Interest Income	667	0	
	Capital Campaign Revenue- Playground	1,179	0	

	Capital Campaign Revenue- Landmark	0	0	
98000-3000	Capital Campaign Revenue-Renovation	4,713	0	
90000-2500	Unrealized Gains (Losses)	1,363,909	0	0
90010-2500	Gain/Loss on Beneficial Interest	435,343	0	0
90020-2500	Interest	135,709	0	0
90030-2500	Dividends	120,143	0	0
90040-2500	Beneficial Interest Distribution Income	132,814	0	0
	Total Revenue	14,040,308	13,170,479	13,351,242
	Wages & Benefits			
60505	**Reg Wages**	8,101,060	8,245,293	9,095,922
60510	Overtime	661,560	447,700	444,200
60520	VOCA Funded Payroll	0	44,000	0
	Total Payroll	8,762,620	8,736,993	9,540,122
61005	FICA	522,519	576,400	576,636
61010	Medicare	122,298	129,134	134,841
61015	403(B) Match	106,428	102,444	117,171
61504	HSA Employer Contribution	5,324	7,671	7,215
61505	Health Insurance Cost	964,207	926,906	1,078,809
61506	Health Insur/EE Paid Portion	-220,847	-238,997	-245,410
61507	LIFE/LTD/STD	53,647	70,827	60,626
61525	Worker's Comp	94,627	84,152	102,431
61530	Tuition Staff Discounts	96,947	66,587	95,470
61020	Other PR Tax- Admin	1,299	3,000	3,000
61540	Other benefits	-53,411	1,500	5,000
	Total Benefits	1,693,037	1,729,624	1,935,788
62005	Total Travel and Mileage	10,051	9,500	12,575
62025	Travel- Hotel	4,105	2,600	2,000
62035	Travel- Parking	10	150	0
61531	CDC Sibling/Referral Discounts	35,547	25,000	35,000
62501	Depreciation - Bldg	154,344	154,350	173,637
62515	Depreciation - Bldg Improvements	743,820	725,000	836,798
62520	Depreciation - Furniture & Fixtures	59,004	35,000	66,380
62525	Depreciation - Equipment	125,352	92,000	141,021
62530	Depreciation - Vehicles	30,600	8,000	34,425
63005	Grounds Maintenance	114,257	103,000	160,000
63009	Insurance Loss	22,644	0	0
63010	General Maintenance	24,449	25,000	33,000
63011	Playground Project	4,024	10,000	5,000
63012	General Maintenance \	31,757	30,000	36,500
63013	General Maintenance - CDC	235	2,000	5,000
63014	General Maintance- FC			
63014	General Maintenance JCPS	0	0	5,000
63015	Vehicle Maintenance	22,821	4,000	20,000
63020	Equipment Maintenance	97,532	35,000	54,000

63021	HVAC Preventative Maintenance	21,125	15,000	25,000
63025	Other Maintenance	25,000	25,000	30,000
63505	Electric and Gas Utilities	200,324	180,000	215,000
63510	Water/Sewer	57,137	50,000	60,000
63515	Local Phone	32,232	35,000	33,500
63530	Mobile Phones	26,137	26,680	22,303
64000	Employment Expense	32,311	50,000	40,000
64001	Foster Care Parent Screening	169	6,000	6,000
64005	Student Liability Insurance	39	0	300
64010	Advertising - Foster Care	10,785	25,000	10,000
64015	Advertising	72,406	70,000	51,000
64016	Marketing Swag	421	2,500	10,000
64019	Website Expenses	37,749	30,000	22,000
64025	Outsourced Printing	15,081	30,500	19,500
64026	Special Events	448	10,500	5,300
64027	Special Event Exp - Gaming	0	0	0
64028	Special Event Exp - Non- Gaming	10,163	5,000	2,000
64030	Public Relations	5,491	3,200	5,500
64031	Staff Incentives	3,137	5,195	5,366
64032	Staff Education Assistance Program	2,500	2,500	3,000
64505	General Liabiilty Insurance	160,268	170,000	198,000
64506	Umbrella Insurance	24,404	25,000	25,000
64510	D&O Insurance	32,983	33,000	32,983
64515	Fleet Liability Insurance	35,231	36,000	42,000
64518	Commercial Crime			
64520	Insurance-Picnic	0	0	0
65010	Rent/Lease Equip	6,720	35,000	14,500
65025	Rent/Lease Picnic	67,929	50,000	68,000
65500	CDC Supplies	32,624	30,000	30,000
65505	Office Supplies	9,460	15,500	9,550
65508	COVID Expense			
65510	Small Equipment/Furniture	27,183	38,050	29,600
65515	PAC Expenses	12,127	18,000	20,000
65515	Printing	368	0	750
65520	Clothing/linens	37,276	38,500	34,000
65530	Medical	15,082	17,000	14,000
65540	Supplies	47,255	68,700	62,100
	Therapy Supplies	0	0	7,200
65541	VOCA Funded Supplies	0	0	3,200
65545	School Supplies	131	0	500
65546	Booth Prizes	54,854	65,000	60,000
65550	Toiletries	13,427	18,000	10,000
	Hair Service- Residential	0	0	5,000
65555	Cleaning Services	118,776	124,000	131,000
65560	Cleaning Supplies	70,711	60,000	80,000
65565	Residential Allowances	10,049	12,000	10,000
65570	School/Education	2,101	1,000	3,500

65575/65576	Activities	83,396	85,250	102,000
65590	Holiday & Birthday Spending-Residential	13,968	20,000	20,000
65579	Foster Parent Respite	4,033	3,000	4,000
65580	Foster Parent Payments	783,653	810,335	876,605
65583	Foster Parent Recruiting Exp	1,133	2,000	1,500
65595	Field Trips			
65640	FC Parent Reimbursement	923	2,000	1,500
66000	Food Vendors & Entertainment	93,078	75,000	75,000
66005	Food Service	1,175,185	1,168,065	1,244,448
66006	Staff Paid Lunches	-16,331	-20,200	-18,000
66007	Food Service Allocation	-716,110	-712,556	-769,447
66015	Outside Meals	14,184	14,700	16,400
66030	Beverages	44,323	70,000	55,000
66501	Accrediation			
66510	Vehicle Registration	1,473	1,000	2,000
66520	License Fees	7,268	27,650	29,250
66525	Taxes & Licences	169	0	200
67005	Legal Fees	19,639	56,000	25,000
67010	Audit Fees	33,600	33,600	35,000
67015	Consulting Fees	117,235	105,800	106,300
67025	Merchandise	0		3,000
67030	Security	32,050	47,000	60,000
67040	Pest Control	2,223	1,750	2,700
67045	Postage/shipping	4,487	11,930	10,255
67050	Bank Fees	5,996	6,200	6,000
67051	Credit Card Fees	8,059	9,500	9,500
67055	Staff Ed/Seminars	37,775	48,850	53,000
67058	VOCA Funded Training	13,085	6,000	7,500
67060	Dues/Subscriptions	20,779	14,799	25,699
67070	Community Partners	2,552	5,000	2,500
67065	Membership Fees	23,012	17,100	23,200
67075	Payroll Services	76,321	65,000	65,000
67505	Interest Exp.	20	0	0
67515	Bad Debt	0	0	0
67535	Bands/Shuttles/Misc	9,580	13,000	13,000
68500	Hardware Maint.	12,299	8,000	10,000
68005	Billing Services	0	0	0
68505	Software Maintenance & Upgrade	65,757	85,000	66,500
68515	Computer Supplies	641	3,200	800
	Cyberr Security	0	0	12,000
68600	Medical Records	62,121	59,850	69,500
95000	Interest Expense - Investments	0	0	
	Hospitality Board Room	0	0	1,500
	Appreciation Expense- Exec	0	0	1,500
95010	Investment Expense	38,085	0	0
	Total Operating Expense	4,887,829	4,831,248	5,326,897
	Net Income (Loss)	**-1,303,178**	**-2,127,386**	**-3,451,565**

St. Joseph Children's Home
Internal Financial Statements

April 30 2026
(Unaudited, for internal use only)

	Account Description	Period To Date	Period To Date Budget	Actual Variance	Budget %	Consolidated by Department April 30 2026 Y.T.D.	Y.T.D. Budget	Actual Variance	Budget %	Current Y.T.D.	Prior Y.T.D.	Actual Variance	Budget %
Programs													
	Residential Revenue	455,305	443,520	11,785	3%	1,827,507	1,764,672	62,835	4%	1,827,507	1,585,337	242,170	15%
	Less Payroll and Benefits	347,887	361,960	14,073	4%	1,478,226	1,464,632	(13,594)	-1%	1,478,226	1,377,381	(100,845)	-7%
	Less Total Other Expense	66,039	51,838	(14,201)	-27%	229,005	211,436	(17,569)	-8%	229,005	208,857	(20,148)	-10%
	Net Income/Loss	41,378	29,722	11,656	39%	120,276	88,604	31,672	36%	120,276	(900)	121,176	13458%
	CDC Revenue	359,479	335,380	24,099	7%	1,477,577	1,463,605	13,972	1%	1,477,577	1,198,458	279,119	23%
	Less Payroll and Benefits	253,615	306,846	53,231	17%	1,041,635	1,227,384	185,749	15%	1,041,635	930,367	(111,268)	-12%
	Less Total Other Expense	40,131	39,221	(910)	-2%	168,812	171,929	3,117	2%	168,812	154,274	(14,539)	-9%
	Net Income/Loss	65,733	(10,687)	76,420	715%	267,130	64,292	202,838	315%	267,130	113,818	153,313	135%
	Foster Care Adoption Revenue	137,373	128,284	9,089	7%	560,810	499,487	61,323	12%	560,810	516,777	44,033	9%
	Less Payroll and Benefits	52,265	57,349	5,084	9%	216,871	229,346	12,475	5%	216,871	187,578	(29,293)	-16%
	Less Total Other Expense	82,716	77,439	(5,277)	-7%	298,539	308,924	10,385	3%	298,539	269,439	(29,100)	-11%
	Net Income/Loss	2,392	(6,504)	8,896	137%	45,400	(38,783)	84,183	217%	45,400	59,760	(14,360)	-24%
	BHSO Revenue	31,887	20,459	11,428	56%	94,828	81,836	12,992	16%	94,828	50,726	44,102	87%
	Less Payroll and Benefits	16,353	22,024	5,671	26%	73,967	88,171	14,204	16%	73,967	37,687	(36,280)	-96%
	Less Total Other Expense	1,137	1,245	108	9%	4,401	5,481	1,081	20%	4,401	2,849	(1,551)	-54%
	Net Income/Loss	14,397	(2,810)	17,207	612%	16,460	(11,816)	28,276	239%	16,460	10,189	6,271	62%
	General and Administrative												
	Less Payroll and Benefits	91,014	103,626	12,612	12%	386,482	414,504	28,022	7%	386,482	487,901	101,418	21%
	Less Total Other Expense	40,208	47,560	7,352	15%	175,785	193,739	17,954	9%	175,785	208,124	32,339	16%
	Net Income/Loss	(131,222)	(151,186)	19,964	13%	(562,268)	(608,243)	45,975	8%	(562,268)	(696,025)	133,757	19%
	Plant Operations & Food Service												
	Less Payroll and Benefits	38,557	51,832	13,275	26%	138,685	157,215	18,530	12%	138,685	151,110	12,425	8%
	Less Total Other Expense	146,362	161,643	15,281	9%	668,022	694,544	26,522	4%	668,022	666,802	(1,220)	0%
	Net Income/Loss	(184,919)	(213,475)	28,556	13%	(806,707)	(851,759)	45,052	5%	(806,707)	(817,912)	11,205	1%
Total Programs		(192,241)	(354,940)	162,699	46%	(919,708)	(1,357,705)	437,997	32%	(919,708)	(1,331,070)	411,361	31%
Advancement													
	Advancement Revenue	49,918	35,750	14,168	40%	274,115	225,000	49,115	22%	274,115	238,554	35,561	15%
	Estate/Legacy Income Over 25K	-	-	-	-	-	-	-	-	-	-	-	0%
	Less Payroll and Benefits	37,474	39,134	1,660	4%	155,938	156,535	597	0%	155,938	175,563	19,625	11%
	Less Total Other Expense	5,207	2,917	(2,290)	-79%	14,883	15,578	695	4%	14,883	14,322	(562)	-4%
	Net Income/Loss	7,237	(6,301)	13,538	215%	103,293	52,887	50,406	95%	103,293	48,670	54,624	112%
	Special Events Revenue	40,004	-	40,004	0%	47,717	5,000	42,717	854%	47,717	8,115	39,601	488%
	Less Payroll and Benefits	2,760	4,773	2,013	42%	14,816	19,091	4,275	22%	14,816	12,469	(2,346)	-19%
	Less Total Other Expense	2,405	588	(1,817)	-309%	4,245	985	(3,260)	-331%	4,245	437	(3,808)	-872%
	Net Income/Loss	34,839	(5,361)	40,200	750%	28,656	(15,076)	43,732	290%	28,656	(4,791)	33,447	698%
	Capital Campaign												
	Capital Campaign Revenue	-	-	-	0%	28,692	-	28,692	0%	28,692	-	28,692	0%
	Less Payroll and Benefits	-	-	-	0%	-	-	-	0%	-	-	-	0%
	Capital Campaign Expense	88	-	88	0%	614	-	614	0%	614		614	0%
	Net Income/Loss	(88)	-	(88)	0%	28,078	-	28,078	0%	28,078	-	28,078	0%

Account Description	Period To Date	Period To Date Budget	Actual Variance	Budget %	Consolidated by Department April 30 2026 Y.T.D.	Y.T.D. Budget	Actual Variance	Budget %	Current Y.T.D.	Prior Y.T.D.	Actual Variance	Budget %
Total Development	41,988	(11,662)	53,650	460%	160,027	37,811	122,216	323%	160,027	43,879	116,149	265%
Net Agency Income/(Loss)	(150,253)	(366,602)	216,349	59%	(759,681)	(1,319,894)	560,213	42%	(759,681)	(1,287,191)	527,510	41%
Investment Income	767,857	-	767,857	0%	814,668	-	814,668	0%	814,668	(588,657)	1,403,325	238%
Investment Expense	10,181	-	10,181	0%	20,292	-	20,292	0%	20,292	19,073	(1,219)	-6%
Net Investments	757,676	-	757,676	0%	794,375	-	794,375	0%	794,375	(607,730)	1,402,105	231%
Net Income/(Loss) After Investments	607,423	(366,602)	974,025	266%	34,694	(1,319,894)	1,354,588	103%	34,694	(1,894,921)	1,929,615	102%

St Joseph's Children's Home
April 30 2026
Consolidated Income Statement

Account	AccountDesc	Current Period	Budget	Actual Variance	Variance %	YTD	YTD Budget	Actual Variance	Variance %	Current YTD	Prior YTD	Actual Variance	Variance %
	Revenue												
40505-1180	Residential State Billing	455,305	443,520	11,785	2.7%	1,827,507	1,764,672	62,835	3.6%	1,827,507	1,585,337	242,170	15.3%
40507-1182	BHSO Medicaid Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
40508-1182	BHSO Atena Billing	13,322	10,417	2,905	27.9%	43,856	41,668	2,188	5.3%	43,856	21,934	21,922	99.9%
40509-1182	BHSO -Passport	8,668	5,000	3,668	73.4%	23,784	20,000	3,784	18.9%	23,784	12,488	11,297	90.5%
40510-1270	CDC Parent	313,930	325,380	(11,450)	-3.5%	1,228,807	1,368,305	(139,498)	-10.2%	1,228,807	1,047,891	180,916	17.3%
40512-1182	United Healthcare-BHSO	865	667	198	29.8%	1,822	2,668	(846)	-31.7%	1,822	2,446	(625)	-25.5%
40513-1182	BHSO-Humana	1,050	1,667	(617)	-37.0%	3,691	6,668	(2,977)	-44.6%	3,691	5,180	(1,488)	-28.7%
40514-1182	BHSO- Wellcare	1,031	-	1,031	0.0%	1,697	-	1,697	0.0%	1,697	-	1,697	0.0%
40515-1310	Foster Care State Billing	137,373	128,284	9,089	7.1%	556,810	494,487	62,323	12.6%	556,810	509,277	47,533	9.3%
40518-1182	BHSO Self Pay	192	-	192	0.0%	688	-	688	0.0%	688	-	688	0.0%
40516-1182	Medicaid - BHSO	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
40517-1310	Foster Care Tennessee State Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
40520-1310	Adoption State Billing	-	-	-	0.0%	4,000	5,000	(1,000)	-20.0%	4,000	7,500	(3,500)	-46.7%
40522-1270	CDC Ky Revenue - FC Kinship	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
40523-1270	CDC-ECCAP	2,763	-	2,763	0.0%	11,050	-	11,050	0.0%	11,050	9,550	1,500	15.7%
40524-1270	Ky Rev. Foster Care CDC Revenue	2,467	-	2,467	0.0%	9,861	-	9,861	0.0%	9,861	(745)	10,606	-1423.6%
40525-1270	CDC Govt Subsidy	30,514	-	30,514	0.0%	120,462	-	120,462	0.0%	120,462	48,366	72,096	149.1%
40526-1270	CDC Registration/Late Fees	540	1,500	(960)	-64.0%	2,715	3,900	(1,185)	-30.4%	2,715	3,987	(1,272)	-31.9%
40527-1270	CDC -MDW	-	-	-	0.0%	2,055	-	2,055	0.0%	2,055	1,551	504	32.5%
40528-1270	CDC Returned Check Fees	-	-	-	0.0%	300	-	300	0.0%	300	300	-	0.0%
40530-1270	CDC Supply Fee	1,200	3,000	(1,800)	-60.0%	67,950	59,400	8,550	14.4%	67,950	55,864	12,086	21.6%
40531-2040	Booth Income	-	-	-	0.0%	-	-	-	0.0%	-	(1,890)	1,890	-100.0%
40532-2040	Pre-Sale Raffle Revenue	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
40533-2040	Online Food & Drink Ticket Sales	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
40538-2000	In-Kind Donations	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
40538-2040	Picnic-In-Kind Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
40595-2040	Picnic-Sponsorship	25,000	-	25,000	0.0%	30,200	-	30,200	0.0%	30,200	10,000	20,200	202.0%
41060-1270	CDC Govt. Sustainment	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
41065-1270	CDC - Ky Dept of Education Food Subs	8,066	5,500	2,566	46.7%	29,804	22,000	7,804	35.5%	29,804	17,450	12,354	70.8%
42003-3000	Capital Campaign Revenue	-	-	-	0.0%	3,600	-	3,600	0.0%	3,600	-	3,600	0.0%
42005-1310	General Donation- FC/Adopt	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
42005-2000	General Donation	47,706	20,000	27,706	138.5%	262,133	190,000	72,133	38.0%	262,133	177,804	84,329	47.4%
42005-3000	General Donatoin CC	-	-	-	0.0%	25,092	-	25,092	0.0%	25,092	-	25,092	0.0%
42005-2040	General Donation - Picnic	15,000	-	15,000	0.0%	17,500	-	17,500	0.0%	17,500	-	17,500	0.0%
42006-2000	Special Events	-	-	-	0.0%	-	-	-	0.0%	-	19,000	(19,000)	-100.0%
42006-2040	Special Events - picnic	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
42006-3000	Campaign Special Events	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
42007-2040	Special Events- Non Gaming	-	-	-	0.0%	-	5,000	(5,000)	-100.0%	-	-	-	0.0%
42025-2000	Donations In Memory/Honor of	626	1,250	(624)	-49.9%	2,096	5,000	(2,904)	-58.1%	2,096	4,458	(2,362)	-53.0%
42035-2000	Capital Campaign Income after renovation	-	-	-	0.0%	-	-	-	0.0%	-	3,535	(3,535)	-100.0%
43008-2000	Estate gifts over 25K	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
43010-2000	Estate Legacy Income	-	500	(500)	-100.0%	-	2,000	(2,000)	-100.0%	-	-	-	0.0%
43011-2000	VOCA Grant	-	14,000	(14,000)	-100.0%	8,055	28,000	(19,945)	-71.2%	8,055	32,848	(24,793)	-75.5%
43015-1180	Govt Sustainment - Res	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
43015-1310	Govt Sustainment - FC	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
43015-1270	Special Project Revenue	-	-	-	0.0%	4,574	10,000	(5,427)	-54.3%	4,574	14,244	(9,671)	-67.9%
43015-2000	Other Misc Income	15	-	15	0.0%	30	-	30	0.0%	30	-	30	0.0%
43015-2040	Other Misc Income	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
43016-1182	BC/BS - Medicaid - BHSO	6,760	2,708	4,052	149.6%	19,290	10,832	8,458	78.1%	19,290	8,678	10,611	122.3%
43018-2000	Gain Sale of Assets	1,500	-	1,500	0.0%	1,500	-	1,500	0.0%	1,500	500	1,000	200.0%
43021-2000	Interest Income	71	-	71	0.0%	300	-	300	0.0%	300	409	(109)	-26.7%
43021-2040	Interest Income	4	-	4	0.0%	17	-	17	0.0%	17	5	12	0.0%
	Total Revenue	1,073,967	963,393	110,574	11.5%	4,311,245	4,039,600	271,645	6.7%	4,311,245	3,597,967	713,278	19.8%
	Salaries and Wages												
60505	Reg Wages	643,283	750,151	106,868	14.2%	2,798,780	3,017,471	218,691	7.2%	2,798,780	2,645,386	(153,394)	-5.8%

St Joseph's Children's Home
April 30 2026
Consolidated Income Statement

Account	AccountDesc	Current Period	Budget	Actual Variance	Variance %	YTD	YTD Budget	Actual Variance	Variance %	Current YTD	Prior YTD	Actual Variance	Variance %
60510	Overtime	64,369	36,935	(27,434)	-74.3%	182,480	146,769	(35,711)	-24.3%	182,480	207,903	25,422	12.2%
60520	VOCA Funded Payroll	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
	Total Salaries & Wages	707,652	787,086	79,434	10.1%	2,981,260	3,164,240	182,980	5.8%	2,981,260	2,853,288	(127,972)	-4.5%
												-	0.0%
61005	FICA	41,894	47,803	5,909	12.4%	175,941	191,178	15,237	8.0%	175,941	170,816	(5,125)	-3.0%
61010	Medicare	9,798	11,178	1,380	12.3%	41,235	44,683	3,448	7.7%	41,235	39,953	(1,282)	-3.2%
61015	403 (B) Match	8,866	9,732	866	8.9%	38,251	38,878	627	1.6%	38,251	36,081	(2,170)	-6.0%
61020	Other PR Tax	-	250	250	100.0%	7,174	1,000	(6,174)	-617.4%	7,174	974	(6,201)	-636.7%
61504	HSA Employer Contribution	415	601	186	30.9%	1,904	2,399	495	20.6%	1,904	1,777	(127)	-7.1%
61505	Health Insurance	66,856	89,453	22,597	25.3%	301,968	357,766	55,798	15.6%	301,968	321,403	19,434	6.0%
61506	Health Ins-EE Portion	(20,040)	(20,376)	336	1.6%	(85,082)	(81,385)	3,697	-4.5%	(85,082)	(69,634)	15,448	-22.2%
61507	LIFE/STD/LTD	3,856	5,028	1,172	23.3%	22,206	20,124	(2,082)	-10.3%	22,206	10,384	(11,823)	-113.9%
61520	403(B) Plan Expense	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
61525	Workers Comp	13,312	8,444	(4,868)	-57.6%	20,451	33,840	13,389	39.6%	20,451	26,982	6,531	24.2%
61530	Tuition Staff Discounts	14,568	7,927	(6,641)	-83.8%	62,968	31,598	(31,370)	-99.3%	62,968	25,947	(37,021)	-142.7%
61540	Other Benefits	(5,402)	417	5,819	1395.5%	(24,330)	1,668	25,998	1558.6%	(24,330)	(14,007)	10,323	-73.7%
	Total Payroll Taxes & Benefits	134,124	160,457	26,333	16.4%	562,687	641,749	(79,062)	12.3%	562,687	550,676	(12,011)	-2.2%
	Operating Expense												
	Total Travel & Mileage	2,210	1,128	(1,082)	-95.9%	4,544	4,587	43	0.9%	4,544	4,028	(516)	-12.8%
	Total Depreciation	92,231	93,463	1,232	1.3%	368,924	373,852	4,928	1.3%	368,924	371,040	2,116	0.6%
	Total Maintenance	14,732	27,458	13,275	48.3%	95,813	110,532	34,318	31.0%	95,813	111,529	15,716	14.1%
	Total Utilities & telephone	23,711	27,570	3,859	14.0%	108,845	110,274	1,429	1.3%	108,845	98,439	(10,405)	-10.6%
	Total Public Relations	8,009	7,954	(55)	-0.7%	17,503	32,131	14,628	45.5%	17,503	45,698	28,196	61.7%
	Total Insurance	24,171	24,889	718	2.9%	96,684	99,556	2,872	2.9%	96,684	84,295	(12,389)	-14.7%
	Total Rent\Lease	2,331	2,750	419	15.2%	9,049	11,000	1,951	17.7%	9,049	10,459	1,410	13.5%
	Total Program Supplies\Expenses	117,825	107,801	(9,999)	-9.3%	433,329	448,333	15,004	3.3%	433,329	401,083	(32,246)	-8.0%
	Total Education & Entertainment	8,289	8,025	(264)	-3.3%	29,364	37,496	7,848	20.9%	29,364	34,920	5,556	15.9%
	Total Food Services\Supplies	46,352	38,568	(7,784)	-20.2%	175,349	154,538	(20,415)	-13.2%	175,349	142,413	(32,936)	-23.1%
	Total Business & Professional	29,737	30,787	1,050	3.4%	135,350	122,970	(11,948)	-9.7%	135,350	102,469	(32,881)	-32.1%
	Total Information Systems	12,844	12,059	(785)	6.5%	52,227	48,236	(3,991)	-8.3%	52,227	74,820	22,593	30.2%
	Total Other Expenses	382,443	382,452	9	0.0%	1,526,980	1,553,505	26,525	1.7%	1,526,980	1,481,193	(45,787)	-3.1%
	Total Expense	1,224,219	1,329,995	105,776	8.0%	5,070,927	5,359,494	288,567	5.4%	5,070,927	4,885,157	185,769	-3.8%
	Net Income	(150,252)	(366,602)	216,350	59.0%	(759,681)	(1,319,894)	560,213	42.4%	(759,680)	(1,287,190)	527,508	41.0%
Other Income & Expense													
	Investment Income-net									-			
90000-2500	Unrealized Gains/(Losses)	750,928	-	750,928	0.0%	772,310	-	772,310	0.0%	772,310	(647,993)	1,420,303	-219.2%
90010-2500	Gain/Loss on Beneficial Intere	-	-	-	0.0%	(132,338)	-	(132,338)	0.0%	(132,338)	(80,302)	(52,036)	64.8%
90020-2500	Interest	9,893	-	9,893	0.0%	57,437	-	57,437	0.0%	57,437	44,399	13,038	29.4%
90030-2500	Dividends	7,035	-	7,035	0.0%	45,627	-	45,627	0.0%	45,627	39,857	5,770	14.5%
90040-2500	Beneficial Interest Distribution Income	-	-	-	0.0%	71,632	-	71,632	0.0%	71,632	55,382	16,250	29.3%
	Investment Income	767,857	-	767,857	0.0%	814,668	-	814,668	0.0%	814,668	(588,657)	1,403,325	-238.4%
95000-2500	Interest Expense	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
95010-2500	Investment Expense	(10,181)	-	(10,181)	0.0%	(20,292)	-	(20,292)	0.0%	(20,292)	(19,073)	(1,219)	-6.4%
	Net Income from Investments	757,676	-	757,676	0.0%	794,375	-	794,375	0.0%	794,375	(607,731)	1,402,106	-230.7%
	Net Income After Investments	607,422	(366,602)	974,024	265.7%	34,694	(1,319,894)	1,354,588	102.6%	34,695	(1,894,921)	1,929,614	-101.8%

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.

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

COTTON&ALLEN

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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Suite 201 South
200 South Fifth Street
Louisville, KY 40202-3226
(502) 589-6050
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Carl E. Biber, CPA
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Louis A. Kosse, CPA
David L. Chervenak, CPA

November 5, 1999

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

Member of the McGladrey Network

ORIGINAL COPY
FILED
SECRETARY OF STATE OF KENTUCKY
FRANKFORT, KENTUCKY

MAR 19 1985

Drexel R. Davis
Trio SECRETARY OF STATE

ARTICLES OF AMENDMENT
TO THE
AMENDED AND SUBSTITUTED 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 Amended and Substituted Articles of Incorporation:

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

SECOND: Articles THIRD, SIXTH, SEVENTH and EIGHTH of the Amended and Substituted Articles of Incorporation of the Corporation are amended to read in their entirety as follows:

"THIRD: The purposes for which this corporation is organized are to:

(a) receive into its care, custody and control orphaned, neglected, abused, abandoned or needy children and provide for the protection, upbringing, training and education of such children;

(b) place for adoption or in a foster home children received into this corporation's care, custody and control;

(c) operate and conduct child day-care or development centers; and

(d) assist the Roman Catholic Archbishop of Louisville in providing for the care, counseling and education of children.

This corporation shall have and exercise all of the powers available to non-profit corporations organized under the provisions of Chapter 273 of the Kentucky Revised Statutes and in particular the general powers granted pursuant to the provisions of KRS 273.171 and all other powers necessary or convenient to effect any or all of the purposes for which this corporation is organized.

SIXTH: This corporation may, as from time to time determined by the Board of Trustees, be organized into

"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, St. Vincent de Paul; and the "Home Branch" and any other "Branches" which may hereafter be organized and which are located in the Roman Catholic Archdiocese of Louisville.

This corporation shall have such members, subject to such qualifications, as may be provided for from time to time in the By-laws of this corporation.

SEVENTH: The affairs of this corporation shall be managed by a Board of Trustees of not less than three (3) trustees who shall be all of one class. The Roman Catholic Archbishop of 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 and shall have supervisory powers over the proceedings and acts of the Board of Trustees and may approve or nullify the same at his discretion.

Subject to the foregoing limitations, the number, qualifications, term 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.

EIGHTH: The Board of Trustees of this corporation shall elect from the members of this corporation, a President, Vice President, Recording Secretary, Corresponding 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."

THIRD: The foregoing amendments were adopted at the annual meeting of members of the Corporation held on March 17, 1985, 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.

BOOK 336 PAGE 602

DATED, March 17, 1985

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

BY: Charles G. Steier
President

BY: Owen E. Keiran
Recording Secretary

COMMONWEALTH OF KENTUCKY)
(SS:
COUNTY OF JEFFERSON)

I, the undersigned Notary Public, do hereby certify that on this 17th day of March, 1985, personally appeared before me, Charles G. Steier and Owen Keiran, 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 thereof for the uses and purposes therein set forth.

My commission expires: December 12, 1985.

Brenda J. Smith
NOTARY PUBLIC

NOTARY PUBLIC STATE AT LARGE, KY.

THIS INSTRUMENT PREPARED BY:

M. Brooks Senn
SENN, MILLER & KEITH
607 Portland Building
Louisville, Kentucky 40202
(502)585-3330

LODGED BY Senn AND RECORDED
1985 MAR 25 PM 1:34
PAID $ 5.50
JIM "POP" MALONE J.C.C.
A Thomas DC

A 182

END OF DOCUMENT

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)
St Joseph Catholic Orphan Society

2 Business name/disregarded entity name, if different from above.
St. Joseph Children's Home

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.
☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate
☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . .
Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.
☑ Other (see instructions) 501(c)(3)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any)
Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)
(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.
2823 Frankfort Avenue

Requester's name and address (optional)

6 City, state, and ZIP code
Louisville KY 40206

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number
☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number
6 1 – 0 4 7 5 2 8 6

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here Signature of U.S. person Lora Palmarini Date 5/28/26

General Instructions

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

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

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

FINANCIAL STATEMENTS

Years Ended December 31, 2024 and 2023

Table of Contents

	Page
Independent Auditors' Report	1 and 2
Financial Statements	
Statements of financial position	3 and 4
Statements of activities	5
Statements of functional expenses	6 and 7
Statements of cash flows	8 and 9
Notes to financial statements	10 - 25

deming malone
livesay + ostroff

Independent Auditors' Report

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

Opinion

We have audited the accompanying financial statements of St. Joseph Catholic Orphan Society (a not-for-profit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of St. Joseph Catholic Orphan Society as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of St. Joseph Catholic Orphan Society and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about St. Joseph Catholic Orphan Society's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 St. Joseph Catholic Orphan Society's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about St. Joseph Catholic Orphan Society's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Deming, Malone, Livesay & Ostroff

Louisville, Kentucky
May 19, 2025

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

STATEMENTS OF FINANCIAL POSITION

December 31, 2024 and 2023

Assets	2024	2023
Current Assets		
Cash, cash equivalents, and designated cash:		
Cash and cash equivalents	$ 636,530	$ 557,681
Board designated cash	59,011	173,136
	695,541	730,817
Accounts receivable	741,454	605,450
Pledges receivable, net of allowance	696,250	772,393
Prepaid expenses	57,598	127,301
Total current assets	2,190,843	2,235,961
Property and Equipment		
Land	1,833,182	1,828,294
Buildings and improvements	25,477,792	25,529,185
Furniture and equipment	2,019,682	1,969,173
Vehicles	209,387	261,521
Construction in progress	41,495	
	29,581,538	29,588,173
Less accumulated depreciation	5,980,095	5,028,135
	23,601,443	24,560,038
Other Assets		
Investments	15,294,548	13,858,859
Operating leases, right-of-use-asset	103,623	64,810
Pledges receivable, net of allowance	1,260,697	1,607,226
Beneficial interest in assets held by others	3,054,475	2,841,976
Total other assets	19,713,343	18,372,871
Total assets	$ 45,505,629	$ 45,168,870

See Notes to Financial Statements.

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

STATEMENTS OF FINANCIAL POSITION
December 31, 2024 and 2023

Liabilities and Net Assets	2024	2023
Current Liabilities		
Accounts payable	$ 127,595	$ 66,506
Accrued expenses	626,281	508,742
Current portion of operating lease liabilities	18,038	14,762
Total current liabilities	771,914	590,010
Other Liabilities		
Operating lease liabilities, less current maturities	85,585	50,048
Total liabilities	857,499	640,058
Net Assets		
Without donor restrictions:		
Undesignated	37,844,420	26,783,628
Board designated	3,300,000	14,665,388
Total without donor restrictions	41,144,420	41,449,016
With donor restrictions:		
Restricted by purpose or time	1,686,142	1,396,124
Restricted in perpetuity	1,817,568	1,683,672
Total with donor restrictions	3,503,710	3,079,796
Total net assets	44,648,130	44,528,812
Total liabilities and net assets	$ 45,505,629	$ 45,168,870

See Notes to Financial Statements.

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

STATEMENTS OF ACTIVITIES

Years Ended December 31, 2024 and 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and other support						
Child development center tuition	$ 3,243,656		$ 3,243,656	$ 2,896,880		$ 2,896,880
Resident service revenues	5,263,548		5,263,548	5,364,231		5,364,231
Home based service revenues	1,380,140		1,380,140	1,258,541		1,258,541
Behavioral health service revenues	84,611		84,611	39,130		39,130
Net investment return	1,945,364		1,945,364	1,528,461		1,528,461
Picnic income	828,090		828,090	722,986		722,986
Legacies and bequests	3,250		3,250	183,846		183,846
Contributions and grants	1,014,428	$ 739,635	1,754,063	1,868,503	$ 876,916	2,745,419
Childcare sustainment funding		1,800	1,800		267,192	267,192
In-kind contributions	136,141		136,141	126,075		126,075
Other income	7,201		7,201	353		353
Gain on disposal of assets	1,750		1,750	8,818		8,818
Change in beneficial interest in assets held by others		212,499	212,499		268,286	268,286
Net assets released from restrictions	530,020	(530,020)		1,009,736	(1,009,736)	
Total revenues and other support	14,438,199	423,914	14,862,113	15,007,560	402,658	15,410,218
Expenses						
Program services	10,912,246		10,912,246	9,413,318		9,413,318
Management and general	2,599,225		2,599,225	2,429,125		2,429,125
Fund-raising	1,231,324		1,231,324	1,174,019		1,174,019
Total expenses	14,742,795		14,742,795	13,016,462		13,016,462
Net change in total net assets	(304,596)	423,914	119,318	1,991,098	402,658	2,393,756
Net assets at beginning of year	41,449,016	3,079,796	44,528,812	39,457,918	2,677,138	42,135,056
Net assets at end of year	$ 41,144,420	$ 3,503,710	$ 44,648,130	$ 41,449,016	$ 3,079,796	$ 44,528,812

See Notes to Financial Statements.

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

STATEMENTS OF FUNCTIONAL EXPENSES

Years Ended December 31, 2024 and 2023

	2024								
	Program Services					Supporting Services			
	Child Development Center	Residential Services	Home Based Services	Behavioral Health Services	Total Program Services	Management and General	Fund-raising Picnic	Fund-raising Other	Total
Salaries	$ 2,363,869	$ 3,607,341	$ 451,807	$ 69,341	$ 6,492,358	$ 1,186,994	$ 38,172	$ 442,832	$ 8,160,356
Depreciation	111,383	578,871	42,331	18,564	751,149	324,867	18,564	18,564	1,113,144
Program supplies and expenses	23,986	122,875	758,534	6,718	912,113	25,903	135,512	17,718	1,091,246
Food, provisions, kitchen	346,394	335,519			681,913	35,535	187,018		904,466
Employee benefits	230,291	354,469	81,596	7,945	674,301	86,947	5,553	39,073	805,874
Payroll taxes	173,596	266,493	33,220	5,058	478,367	87,829	2,750	32,518	601,464
Miscellaneous	14,461	8,651	11,633	675	35,420	256,668	186,594	15,088	493,770
Utilities	32,383	120,624	13,726	5,674	172,407	104,617	5,666	5,397	288,087
Consulting and professional fees	9,692	48,568	3,231	61,615	123,106	106,491	1,615	1,615	232,827
Repairs and maintenance	30,677	109,334	7,936	3,968	151,915	69,437	3,968	3,968	229,288
House supplies and cleaning	21,996	78,818	7,332	3,666	111,812	64,154	3,666	3,666	183,298
Insurance	20,154	53,036	4,536	3,106	80,832	66,096	6,361	16,836	170,125
Office supplies	14,969	11,175	841	402	27,387	76,594	362	18,587	122,930
Education and entertainment outside home		117,428			117,428				117,428
Workers' compensation	8,659	59,209	6,429	244	74,541	5,739	352	1,945	82,577
Conferences, training and dues	8,226	6,364	5,735	740	21,065	21,757		9,866	52,688
Employment expenses						44,527			44,527
Directors' and officers' insurance						31,556			31,556
Postage		93			93	3,514	7	6,930	10,544
Truck and auto expense		5,478	561		6,039			561	6,600
	$ 3,410,736	$ 5,884,346	$ 1,429,448	$ 187,716	$ 10,912,246	$ 2,599,225	$ 596,160	$ 635,164	$ 14,742,795

See Notes to Financial Statements.

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

STATEMENTS OF FUNCTIONAL EXPENSES
Years Ended December 31, 2024 and 2023

	2023								
	Program Services					Supporting Services			
	Child Development Center	Residential Services	Home Based Services	Behavioral Health Services	Total Program Services	Management and General	Fund-raising Picnic	Fund-raising Other	Total
Salaries	$ 2,072,727	$ 2,963,984	$ 395,353	$ 41,875	$ 5,473,939	$ 1,034,012	$ 35,620	$ 423,103	$ 6,966,674
Depreciation	108,991	563,467	40,134	18,165	730,757	317,891	18,165	18,165	1,084,978
Program supplies and expenses	19,318	148,691	589,002	661	757,672	24,314	105,148	53,736	940,870
Food, provisions, kitchen	311,247	290,258			601,505	25,165	172,902		799,572
Employee benefits	204,633	325,355	73,881	7,081	610,950	81,198	5,102	33,662	730,912
Payroll taxes	152,416	215,216	28,901	3,050	399,583	73,373	2,558	31,564	507,078
Miscellaneous	16,233	13,465	11,729	851	42,278	148,301	158,097	13,979	362,655
Utilities	31,349	114,201	11,732	5,330	162,612	97,217	5,351	5,225	270,405
Consulting and professional fees	7,433	26,755	3,923	56,239	94,350	81,229	1,239	1,239	178,057
Repairs and maintenance	25,817	94,043	6,969	8,484	135,313	61,348	16,581	3,484	216,726
House supplies and cleaning	21,157	75,812	7,052	3,526	107,547	61,707	3,526	3,526	176,306
Insurance	19,978	52,569	4,500	3,112	80,159	65,552	6,402	16,924	169,037
Office supplies	7,965	10,994	684	373	20,016	79,276	597	18,035	117,924
Education and entertainment outside home		97,483			97,483				97,483
Workers' compensation	6,633	59,142	4,925	179	70,879	4,338	280	1,484	76,981
Conferences, training and dues	9,306	5,813	5,611	322	21,052	26,949		12,020	60,021
Employment expenses						29,403			29,403
Directors' and officers' insurance						31,269			31,269
Postage		154		29	183	3,583	67	5,584	9,417
Truck and auto expense		6,386	654		7,040			654	7,694
Bad debt Expense						183,000			183,000
	$ 3,015,203	$ 5,063,788	$ 1,185,050	$ 149,277	$ 9,413,318	$ 2,429,125	$ 531,635	$ 642,384	$13,016,462

See Notes to Financial Statements.

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

STATEMENTS OF CASH FLOWS
Years Ended December 31, 2024 and 2023

	2024	2023
Cash Flows from Operating Activities		
Cash received from services provided	$ 9,843,152	$ 9,525,202
Cash received from contributions and grants	2,386,809	3,436,450
Cash paid to suppliers and employees	(13,237,562)	(11,700,082)
Investment income received	564,192	493,694
Interest paid	(118)	(44)
Net cash (used in) provided by operating activities	(443,527)	1,755,220
Cash Flows from Investing Activities		
Purchases of property and equipment	(162,048)	(1,259,852)
Proceeds from sale of property and equipment	1,750	10,050
Purchases of investments	(7,788,077)	(5,312,515)
Proceeds from sale of investments	7,733,560	3,877,886
Net cash used in investing activities	(214,815)	(2,684,431)
Cash Flows from Financing Activities		
Contributions received for long-term purposes	623,066	815,799
Net change in cash, cash equivalents, and designated cash	(35,276)	(113,412)
Cash, cash equivalents, and designated cash at beginning of year	730,817	844,229
Cash, cash equivalents, and designated cash at end of year	$ 695,541	$ 730,817

See Notes to Financial Statements.

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

STATEMENTS OF CASH FLOWS

Years Ended December 31, 2024 and 2023

	2024	2023
Reconciliation of Net Change in Total Net Assets to Net Cash (Used In) Provided by Operating Activities		
Net change in total net assets	$ 119,318	$ 2,393,756
Adjustments to reconcile net change in total net assets to net cash (used in) provided by operating activities:		
Depreciation	1,113,144	1,084,978
Discounts on long-term pledges	21,729	(25,857)
Gain on disposal of assets	(1,750)	(8,818)
Bad debt		183,000
Change in beneficial interest in assets held by others	(212,499)	(268,286)
Net realized and unrealized gain on investments	(1,381,172)	(1,034,767)
Contributions for long-term purposes	(623,066)	(815,799)
Change in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	(136,004)	(33,933)
Pledges receivable	400,943	358,663
Prepaid expenses	69,703	(3,356)
Increase (decrease) in:		
Accounts payable	68,588	(148,966)
Accrued expenses	117,539	74,605
Total adjustments	(562,845)	(638,536)
Net cash (used in) provided by operating activities	$ (443,527)	$ 1,755,220
Supplemental Schedule of Noncash Investing and Financing Activities		
Purchase of property and equipment in accounts payable		$ 7,499

See Notes to Financial Statements.

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities and Summary of Significant Accounting Policies

Nature of activities:

St. Joseph Catholic Orphan Society (Organization), a not-for-profit organization, 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.

Qualified Residential Treatment Program (QRTP) and Home Based Services (Foster Care (FC)) Programs: These programs provide care to children referred by the Commonwealth of Kentucky Cabinet for Health and Family Services (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 Organization's facilities. Home based services are provided by individuals at their homes within the Louisville and Southern Indiana areas.

Behavioral Health Services Organization Program: This program was started in late 2021 and provides outpatient therapy and casework services that enable the Organization to provide these services to children after they leave the QRTP and FC programs and in the future to the general public. The program is still in the early stages with seven contracts with Managed Care Organizations.

Summary of significant accounting policies:

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

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, cash equivalents, and designated cash:

For purposes of the statements of cash flows, the Organization considers only unrestricted cash and investments with original maturities of three months or less to be cash, cash equivalents, and designated cash, excluding those amounts held as part of the investment portfolio.

Investments:

Investments are stated at fair value. Fair value is 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. Net investment return is reported in the statements of activities and consists of interest and dividend income, realized and unrealized gains and losses, less external investment expenses.

Pledges receivable:

The valuation of pledges receivable is based upon a detailed analysis of past due accounts and the history of uncollectible accounts. Estimated uncollectible accounts increase the allowance for doubtful accounts and when the receivables are written off, the allowance for doubtful accounts is decreased. The Organization periodically reviews doubtful pledges receivable to determine if write-offs are necessary. As of December 31, 2024 and 2023, the allowance for doubtful accounts related to pledges receivable was $183,000. The opening balance of pledges receivable was $2,379,619 and $2,895,425 for the years ended December 31, 2024 and 2023, respectively.

Accounts receivable:

Accounts receivable represent contract assets and consist of amounts due for services provided. Accounts receivable are reported on the statements of financial position at historical value adjusted for the allowance for current expected credit losses (CECL). Accounts receivable are charged off in the period in which they are deemed uncollectible. The allowance for current expected credit losses is management's estimate of probable losses determined on the basis of historical collection experience, known troubled accounts, and management's expectations about current and future economic conditions.

As of December 31, 2024 and 2023, there is no allowance for credit losses as accounts receivable are considered fully collectible. The opening balance of accounts receivable was $605,450 and $571,517 for the years ended December 31, 2024 and 2023, respectively.

NOTES TO FINANCIAL STATEMENTS

Property and equipment:

The Organization's policy is to capitalize asset purchases in excess of $2,000. Property and equipment are recorded at cost if purchased, or at fair value as of the date of donation, if donated, and are being depreciated on the straight-line method over their estimated useful lives. Upon retirement, sale, or other disposition of property and equipment, the cost and accumulated depreciation are eliminated from the accounts and any gain or loss is recognized in the statements of activities.

Net assets:

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor restrictions. The Board of Trustees has designated, from net assets without donor restrictions, funds for certain purposes.

Net Assets with Donor Restrictions – Net assets subject to donor restrictions. Some donor restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. When a donor restriction expires, that is, when a purpose restriction is accomplished or a stipulated time restriction ends, net assets with donor restrictions are reclassified to net assets without donor restrictions, and reported in the statements of activities as net assets released from restrictions.

Donated services and in-kind contributions:

Contributions other than cash are recorded at their fair value as of the date of donation. Contributions of long-lived assets with explicit restrictions that specify how the assets are to be used and contributions of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Contributed services must meet the specific expertise requirements and would normally have been purchased before they are recorded. Many individuals donate their time and perform a variety of tasks that assist the Organization for which no value has been assigned because these services do not meet the criteria for recognition in the financial statements.

In-kind contributions recognized in the statements of activities for the years ended December 31, 2024 and 2023 are approximately $136,000 and $126,000, respectively. In-kind contributions consisted of the following:

	2024	
	Amount	Valuation Method
Picnic supplies	$ 89,691	Fair retail value
Equipment	5,000	Fair retail value
Media services	41,450	Estimated hourly rates
	$136,141	

	2023	
	Amount	Valuation Method
Picnic supplies	$ 80,775	Fair retail value
Media services	45,300	Estimated hourly rates
	$126,075	

The fair value of the contributed goods and services was estimated based on the current rates for similar goods and services in the market of the metropolitan area where the Organization is located.

Revenue recognition:

Contract revenue is derived from child development center services, resident services, home-based services, behavioral health services, and picnic sales.

Resident services and home-based service revenue are reported for services rendered to its residents and home-based clients under agreements with various Kentucky agencies. Under these agreements, a set per diem rate is established to provide services to residents and home-based clients with no year-end settlements or retroactive adjustments. The performance obligation of providing residential and home-based services is satisfied at a point in time when the services are rendered. Payment for services is due on a monthly basis for services rendered.

For the years ended December 31, 2024 and 2023, substantially all of the Organization's resident services and home based service revenue was derived from services to residents and home based clients who are beneficiaries of those various Kentucky agencies. Substantially all of the accounts receivable are due from those various Kentucky agencies for the years ended December 31, 2024 and 2023.

Behavior Health Service Organization (BHSO) revenue is derived from Medicaid funds for individual services provided to outpatient clients. The performance obligation of providing BHSO services is satisfied over time as the services are rendered over the duration of the week. Payment for services is billed on a weekly basis for services rendered. Revenue is recognized using the input method as time has elapsed.

Child development center revenue is reported for child-care services provided. A deposit is required to hold a spot, while a registration fee and supply fee is paid upon enrollment. The performance obligation of providing child-care services is satisfied over time as services are rendered over the duration of the week. Tuition fees are due on a weekly basis for services rendered. Revenue is recognized using the input method as time has elapsed.

Revenue from the annual picnic is recognized at a point in time when the event occurs. Payment for the ticketed event is due at the time of purchase.

Approximately 73% and 67% of the Organization's revenues are derived under contracts, as defined under ASC 606, for the years ended December 31, 2024 and 2023, respectively. The following table disaggregates the Organization's contract revenue based on the timing of satisfaction of performance obligations for the years ended December 31, 2024 and 2023:

	2024	2023
Performance obligations satisfied over time	31%	29%
Performance obligations satisfied at a point in time	69%	71%

The Organization has determined that the nature, amount, timing and uncertainty of contract revenue and cash flows are affected by the economy, stability of Kentucky agencies, and general public support.

Advertising:

The costs of advertising and public relations are expensed as they are incurred. Total advertising expense for the years ended December 31, 2024 and 2023 was approximately $68,000 and $56,000, respectively.

Functional allocation of expenses:

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy expenses, which are allocated on a square footage basis, as well as other operating expenses, which are allocated on the basis of estimates of time and effort.

Income taxes:

The Organization is exempt from federal, state and local income taxes as a not-for-profit organization as described under Internal Revenue Code Section 501(c)(3). The Organization is reported as a subordinate organization under a group exemption of the Roman Catholic Church in the United States, and therefore, is not required to file an informational return.

As of December 31, 2024 and 2023, the Organization did not have any accrued interest or penalties related to income tax liabilities, and no interest or penalties have been charged to operations for the years then ended.

Leases:

The Organization evaluates contracts at inception and when terms of an existing contract are changed to determine if an arrangement is or contains a lease. Operating leases are included in operating lease right-of-use (ROU) assets and operating lease liabilities on the statements of financial position. The Organization has no finance leases. Lease cost for lease payments are recognized on a straight-line basis over the lease term.

ROU assets represent the right to use an underlying asset for the lease term. The ROU asset also includes initial direct costs and prepaid lease payments made, if any, less lease incentives, if any. Lease liabilities represent the obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the commencement date based on the present value of the future lease payments over the lease term.

The Organization's leases do not provide an implicit rate, so the Organization utilizes the risk free rate based on the information available at the commencement date for each lease in determining the present value of lease payments. The risk free rate is reevaluated upon lease modification.

The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise the option.

Short-term leases (leases with an initial term of twelve months or less that do not contain a purchase option that is likely to be exercised) are not recorded on the statements of financial position.

Leasehold improvements are amortized over the lesser of the economic useful life of the improvement or the term of the lease.

Subsequent events:

Management has evaluated subsequent events through May 19, 2025, the date the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENTS

Note 2. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the December 31, 2024 and 2023 statements of financial position dates comprise the following:

	2024	2023
Financial assets:		
Cash, cash equivalents, and designated cash	$ 695,541	$ 730,817
Accounts receivable	741,454	605,450
Pledges receivable	696,250	772,393
Investments	15,294,548	13,858,859
Total financial assets	17,427,793	15,967,519
Less board designation for renovation project	(300,000)	(2,152,044)
Less board designation for operating reserves	(3,000,000)	(12,513,344)
Available for general operations	$14,127,793	$ 1,302,131

The Organization has endowment funds that consist of donor restricted endowments. Income from donor restricted endowments are considered restricted in perpetuity and are not available for general expenditure. Annual payments from these funds are approximately $70,000 and may be used for general operations.

The Board has designated a portion of its investments to the building renovation project and operating reserves. If the need arises to utilize these Board designated investments, the investments could be drawn upon through Executive and Treasurer authorizations.

The Organization has a goal to maintain financial assets, which consist of cash and investments on hand to meet a year of normal operating expenses. As part of its liquidity management, the Organization invests cash in excess of daily requirements in various short-term investments.

Note 3. Pledges Receivable

Pledges receivable consist of the following:

	2024	2023
Amounts due in:		
One year or less	$ 696,250	$ 772,393
One to five years	1,395,500	1,716,000
More than five years	195,700	200,000
Total pledges receivable	2,287,450	2,688,393
Less allowance	(183,000)	(183,000)
Less discount to net present value	(147,503)	(125,774)
Net pledges receivable	$1,956,947	$2,379,619

Pledges receivable due in more than one year are reflected at the present value of estimated future cash flows using a discount rate. As of December 31, 2024 and 2023, the discount rate was based on the risk free rate on a 5 year note (4.38% and 3.84% at December 31, 2024 and 2023, respectively).

Of the total gross pledges receivable as of December 31, 2024 and 2023, certain donors account for a significant portion of the total account balance as follows:

	2024	2023
Donor #1	$1,095,000	$1,220,000
Donor #2	695,700	806,211
Donor #3	200,000	300,000
Donor #4	75,000	112,500
Donor #5	70,000	100,000
Donor #6	40,000	100,000
	$2,175,700	$2,638,711

Note 4. Investments

Investments are carried at fair value in the accompanying statements of financial position. Investments at December 31, 2024 and 2023 are as follows:

	2024		
	Cost	Fair Value	Unrealized Appreciation
Cash and cash equivalents	$ 239,831	$ 239,831	
Equity mutual funds and common stocks	6,256,326	8,933,955	$2,677,629
Bonds	5,984,433	6,120,762	136,329
	$12,480,590	$15,294,548	$2,813,958

	2023		
	Cost	Fair Value	Unrealized Appreciation (Depreciation)
Cash and cash equivalents	$ 2,012,457	$ 2,012,457	
Equity mutual funds and common stocks	4,773,198	6,397,390	$1,624,192
Fixed income mutual funds	2,100,892	2,024,938	(75,954)
Bonds	3,371,303	3,424,074	52,771
	$12,257,850	$13,858,859	$1,601,009

Investments were classified as without donor restrictions as of December 31, 2024 and 2023.

Note 5. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted market prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active or inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

All assets have been valued using a market approach. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2024 and 2023.

Cash and cash equivalents – valued at the net asset value of shares held by the Organization at year end.

Common stocks, equity and fixed income mutual funds – valued at the closing price reported in the active market in which the securities are traded.

Bonds – valued at the closing price reported on the active market on which the individual securities are traded.

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

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

NOTES TO FINANCIAL STATEMENTS

The following table sets forth the level, within the fair value hierarchy, of the Organization's investments at fair value as of December 31, 2024 and 2023:

	December 31, 2024			
	Level 1	Level 2	Level 3	Total
Measured on a recurring basis:				
Cash and cash equivalents	$ 239,831			$ 239,831
Equity mutual funds and common stocks:				
Large cap core	5,936,351			5,936,351
Mid cap growth	482,010			482,010
Mid cap value	442,499			442,499
Small cap growth	508,064			508,064
Small cap value	473,748			473,748
Developed international	565,521			565,521
Emerging markets	525,762			525,762
Bonds:				
Government bonds		$6,099,775		6,099,775
Municipal bonds		20,987		20,987
Beneficial interest in assets held by others			$3,054,475	3,054,475
Total assets at fair value	$9,173,786	$6,120,762	$3,054,475	$18,349,023

	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Measured on a recurring basis:				
Cash and cash equivalents	$ 2,012,457			$ 2,012,457
Equity mutual funds and common stocks:				
Large cap core	4,109,453			4,109,453
Mid cap growth	374,184			374,184
Mid cap value	322,996			322,996
Small cap growth	383,730			383,730
Small cap value	340,265			340,265
Developed international	465,710			465,710
Emerging markets	401,052			401,052
Fixed income mutual funds:				
Domestic short term	2,024,938			2,024,938
Bonds:				
Government bonds		$3,397,310		3,397,310
Municipal bonds		26,764		26,764
Beneficial interest in assets held by others			$2,841,976	2,841,976
Total assets at fair value	$10,434,785	$3,424,074	$2,841,976	$16,700,835

The following table sets forth a summary of activity in the Organization's Level 3 assets for the years ended December 31, 2024 and 2023:

	2024	2023
Balance, beginning of year	$2,841,976	$2,573,690
Change in value of beneficial interest	212,499	268,286
Balance, end of year	$3,054,475	$2,841,976

Of the five third-party trusts, four are held in perpetuity and one is reduced for the net present value of required annual payments totaling $10,000 to one remaining beneficiary through the year 2031 using a 2.0% discount rate. The change in net present value was included in the change in value of beneficial interest in assets held by others on the statements of activities. This trust is held in two separate investment accounts. The remaining principal of both accounts is to be paid to the Organization in an amount equal to its beneficial interest of 12% in the year 2032.

Investment returns for the years ended December 31, 2024 and 2023, consisted of the following:

	2024	2023
Investment returns:		
Interest and dividends	$ 605,896	$ 531,786
Realized and unrealized gains	1,381,172	1,034,767
Investment expenses	(41,704)	(38,092)
Total return on investments	$1,945,364	$1,528,461

Note 6. Construction in Progress

During 2024, the Organization entered into a contract with a landscape architecture firm to undertake significant renovations of the Organization's playground and add walking paths. The project is estimated to be complete at the end of 2025 at an estimated cost of $4,000,000. Construction in progress as of December 31, 2024 is $41,495. There is no construction in progress as of December 31, 2023.

Note 7. Contingency

The Organization is party to a legal action arising in the ordinary course of business. As of December 31, 2024, management cannot predict the outcome of the lawsuit or estimate the amount of any loss that may result. Accordingly, no provision for any contingent liability that may results has been made in the financial statements. Management believes that losses resulting from these matters, if any, would not have a material effect on the financial position of the Organization.

Note 8. Leases

The Organization leases various pieces of equipment with initial terms of one to four years. Certain leases include renewal options which can extend the lease term. The exercise of these renewal options is at the sole discretion of the Organization, and only lease options that the Organization believes are reasonably certain to exercise are included in the measurement of the lease assets and liabilities. While all of the agreements provide for minimum lease payments, some include payments adjusted for the consumer price index. Variable lease payments are not determinable at the lease commencement and are not included in the measurement of the lease assets and liabilities. The lease agreement does not include any material residual value guarantee or restrictive covenants.

The following summarizes lease costs for the years ended December 31, 2024 and 2023:

	2024	2023
Lease costs:		
Operating lease cost	$23,442	$27,803
Other information:		
Weighted-average remaining lease term - operating leases	5.7 years	7.0 years
Weighted-average discount rate - operating leases	3.10%	1.56%
Supplemental cash flow information:		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	$23,442	$27,803
Right of use assets obtained in exchange for new operating lease liabilities	$59,902	

Operating lease cost is included in occupancy expense on the statements of activities. The maturities of operating lease liabilities as of December 31, 2024, were as follows:

2025	$ 20,935
2026	20,935
2027	20,935
2028	20,935
2029	13,133
Thereafter	15,120
Total lease payments	111,993
Less: present value discount	(8,370)
	$103,623

Note 9. Net Assets with Donor Restrictions

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

	2024	2023
Restricted for a specified purpose:		
Agency	$ 40,121	$ 10,000
Res School	35,290	11,212
Foster Care and other	24,320	24,487
COVID-19	2,386	2,386
Picnic	5,000	
Playground renovation	152,289	
Restricted for time	1,426,736	1,348,039
Endowments restricted in perpetuity	1,817,568	1,683,672
	$3,503,710	$3,079,796

Net assets are released from donor restrictions upon satisfaction of the restricted purpose, either by the occurrence of events specified by the donors or the expiration of time. Those amounts released from restrictions during the years ended December 31, 2024 and 2023, are as follows:

	2024	2023
Subject to expenditure for a specified purpose:		
Agency	$ 88,178	$ 114,338
Res School	56,872	65,221
CARES Act	921	266,353
Foster Care and Other	35,099	58,216
COVID-19		115
Building renovation	114,840	450,493
Picnic		5,000
Subject to time restrictions	234,110	50,000
	$530,020	$1,009,736

Note 10. Endowment Funds

The Organization's endowment funds consist of certain beneficial interests in assets held by various third-party trusts. The beneficial interests in assets held in those third-party trusts are donor restricted. The Organization's Board of Trustees does not have input or authority over the nature and type of investments held by the third-party trusts. The trustees of the third-party trusts have sole discretion on the investments and the amount and timing of distributions. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Changes in endowment net assets for the years ended December 31, 2024 and 2023 are as follows:

	2024	2023
Endowment net assets, beginning of period	$1,683,672	$1,523,363
Unrealized gains	133,896	160,309
Endowment net assets, end of period	$1,817,568	$1,683,672

Interpretation of relevant law:

The Organization has interpreted the Kentucky Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as donor restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

Return objectives and risk parameters:

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity.

Strategies employed for achieving objectives:

To satisfy long-term rate-of-return objectives, the Organization relies on a fixed income strategy in which investment returns are achieved through interest and dividends.

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

The Organization has a policy of appropriating for distribution an amount each year as deemed necessary to support operations. In establishing this policy, the Organization considered the long-term expected return on its endowment. Accordingly, over the long term, the Organization expects the current spending policy to allow its endowment to maintain the fair value of the original gifts. This is consistent with the Organization'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.

Note 11. Retirement Plan

The Organization has a tax deferred annuity retirement savings plan (Plan) for its employees. Employees may voluntarily contribute from 1% to 12% of their compensation each plan year through salary deferral. In 2024 and 2023, the Organization matched 50% to 100% of employees' contributions to the Plan up to 4% of employees' compensation, depending on years of service. The Organization's contributions to the Plan totaled approximately $108,000 and $100,000 for the years ended December 31, 2024 and 2023, respectively.

Note 12. Concentration of Credit Risk

The Organization maintains its cash accounts in a bank in Louisville, Kentucky. Accounts at the bank are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. Uninsured cash was approximately $442,000 as of December 31, 2024.

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. It is reasonably possible that changes in the values of investments could occur in the near term and that such changes could materially affect the amounts reported in the statements of financial position.

Note 13. Childcare Sustainment Funding

During 2023, the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Community Based Services, and in connection with the COVID-19 relief, provided the Organization, as an existing state approved licensed childcare provider, with funding of approximately $270,000. Under the agreements, all of the funding was used for employee wages, mortgage and rent payments, utilities, insurance, food, materials and supplies, and related expenses related specifically for its childcare and residential operations.

St. Joseph's Operating Board Members

St. Joseph Children's Home

St. Joseph Children's Home Operating Board Members

Frierson, Kimberly President	4919 S. 4th Street 40214 (O)	(859)420-9866 (C) (502)873-4480 (O) kfrierson@spalding.edu	Spalding University Assistant Professor	1.22	12.27	12.27	Executive, Finance Ad-Hoc Steering Membership
Koch, Jennifer Vice President	550 South Jackson St. 40202 O	(602)852-7040 jennifer.koch@louisville.edu	University of Louisville Vice Chair of Faculty Affairs & Education Department of Medicine	1.24	12.25	12.29	Executive Social Services & Program
Spurlock, Trent 2nd Vice president	113 N. Bayly Ave. 40206 (H) 101 S. Fifth St. Suite 2500 (O)	(502)599-1819 (502)540-2572 trent.spurlock@dinsmore.com	Dinsmore & Shohl LLP Attorney	1.21	12.26	12.26	Executive/Ad-Hoc Steering Picnic Residential Play Space
Henry, Kelly Recording Secretary	4020 St. Germaine Ct. 40207 (H)	(502) 592-8772 (C) (502) 897-9951 (H) (502) 562-7361 (O) khenry@wyattfirm.com	Wyatt, Tarrant & Combs 400 W. Market St. Suite 2000 40202 Attorney	1.23	12.28	12.28	Executive/ Membership Executive Committee
Zipperle, Joel Treasurer	1900 Egmont Ridge Way 40245 (H)	(502)939-6044 zipz1@outlook.com	Owner Tee It Up Golf	1.2023	12.24	12.28	Finance, Executive
Antwi-Asimeng, Alice	1404 Forest Drive 40219 (H)	(267)309-5282 (C) antwiasimengalice@yahoo.com alice.antwi-asimeng@derbyllc.com	Derby Supply Chain/Intuit-Remote Assistant Controller & Tax Lead	1.2024	12.25	12.29	Finance, Audit
Beckwith, Shae	1112 Gilland Rd. 40245 4300 Produce Rd. 40218	(502)727-8339 (C) (502)451-4900 (O) shae@mpcpromotions.com	MPC Promotions President/CEO	1.26	12.27	12.31	MAC
Coleman, Dawn	1220 Nightingale Lane 40026 (H)	502-681-3020 (C) dawn.coleman@syb.com	Stock Yards Bank Director of Wealth Advisors	1.2024	12.25	12.29	Finance, Social Services & Program, Audit Residential Play Space
DeJace Crutcher, Lisa	1927 Lowell Ave. 40205 (H) 435 E. Broadway 40202 (O)	(502)767-9040 (C) (502)637-6786 (O) lcrutcher@archlou.org	Catholic Charities Chief Executive Officer	6.5.17	N/A	N/A	Picnic
Ellis, Michael	604 Allison Ln Jeffersonville IN 47130 (H)	(502)821-6769 (C) lumikecoo@aol.com	Branch Banking & Trust Retired Branch Banking Officer	1.24	12.25	12.29	Finance
Gousha, Allison	410 Mockingbird Valley Rd. 31 40207 (H) 1600 Ormsby Station Court 40223 (O)	(502)905-7380 (C) allison.gousha@stores.kroger.com	Kroger	1.26	12.27	12.31	Picnic
Hatchett, Elizabeth	179 N. Peterson Ave. 40206	(502) 545-1362 (C) elizabeth.hatchett@gmail.com	B P Counsel, Mobility and Convenience	1.24	12.25	12.29	Picnic
Mangum, Lori	652 S. Barbee Way 40217 (H) 2440 Grinstead Dr. 40204 (O)	502-552-4668 (C) 502-583-0075 or 502-371-3055 lori.michelle.mangum@gmail.com	Gilda's Club COO	1.25	12.26	12.30	Social Services & Programs
McChane, Dr. Richard, MD	227 Pleasantview Ave. 40206 (H)	(502)552-2721 (H) (502)552-2721 (C) rick.mcchane@ttwc.com	University of Louisville School of Medicine, Department of Pediatrics Retired Physician - Developmental Pediatrician	1.26	12.27	12.31	
Norris, Christina	2706 Belknap Beach Rd. Prospect 40059 (H) 101 S. Fifth St. Ste. 2500 40202	(502)609-2778 (C) (502)581-8000 (W) christina.norris@dinsmore.com	Dinsmore Shohl, LLP Partner/Lawyer	1.26	12.27	12.31	
Oakley, Greg	2010 Arnold Palmer Blvd. 40245 (H) 12451 Pleasside Dr. 40299 (O)	(502)419-6735 (502)254-5475 (502)253-1200 - greg@hollenbach-oakley.com	Hollenbach-Oakley LLC Partner	1.21	12.26	12.26	Finance, Residential Play Space
Phillips, Brian	1848 Edgeland Ave. 40204 (H) 820 West Broadway, 40202 (O)	(505)724-6032 (502)627-2917 brian.phillips@lge-ku.com	LG&E and KU Director of Communications	1.21	12.26	12.26	Ad-Hoc Steering, Mission Advancement Membership
Rhodes, Gale	8707 Oldbury Pl. 40222 (H)	(502)645-5948 (C) (502)429- (502)429-6492 (H) gale.rhodes@louisville.edu		1.26	12.27	12.31	
Tyler, Emmitt	15326 Champion Lakes Pl. 40245 (H) 11300 Bluegrass Pkwy 40299 (O)	(502)558-3052 emmittjtems@gmail.com	Royal Events Group, LLC Owner	1.22	12.25	12.27	Picnic, Mission Advancement Residential Play Space
1.2.2026							

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: 05/01/2026
Legal Signatory (please print): Eric Dennison	Title: Grants Manager
Phone: 5028930241 Extension: 273	Email: ericd@sjkids.org

Louisville Metro Government
Office of Management and Budget

Neighborhood Development Fund Training Attestation

Grantee Organization Name: St Joseph Children's Home
Grantee Representative Name: Eric Dennison- Grants Manager

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

Please check:

[redacted] I viewed the NDF training material on the website

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

1. The NDF funding your agency received is a gift from LMG? True or **False**
2. Name the three budget categories that require a detail list.
   Client Assistance, Community Events, and Festivals and Other Expenses
3. If your agency charged gross pay to NDF, you are required to provide additional documentation to satisfy reporting requirements. **True** or False
4. Which four questions should your financial support documentation answer at all times?
   Who, What, When, and Where
5. Your agency is considered noncompliant if you do not account for funds received and/or your financial report is missing support documentation? **True** or False
6. Canceled check, bank statement, invoice and receipt are considered proof of payment. **True** or False.

ED

Grantee Representative Signature

05/09/2026
Date

NOTE: Please return to Roxanne Steele
E-mail address: Roxanne.Steele@louisvilleky.gov Fax: 502-574-3219
Mailing Address: Louisville Metro Government
ATTN: NDF Coordinator
611 West Jefferson St.
Louisville, KY 40202

Kentucky Secretary of State
Michael G. Adams

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

Business Entity Search

File Annual Report

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Business Registration Portal

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Business Forms Library

Prepaid Account Status

Current Representative Search

Founding Representative Search

Registered Agent Search

Validate Certificate of Existence/Authorization

File Amended Annual report | Change Address or Registered Agent | File Certificate of Assumed Name (DBA) | File Dissolution | Upload a Filing | File Registered Agent Resignation | Manage Assumed Name | Subscribe to changes made to this entity | Print & Mail – Request Certificates

General Information

Organization Number :	0045671
Name :	ST. JOSEPH CATHOLIC ORPHAN SOCIETY
Profit or Non-Profit :	N - Non-profit
Company Type :	KCO - Kentucky Corporation
Industry :	Social Services
Number of Employees :	Large (100+)
Primary County :	Jefferson
Status :	A - Active
Standing :	G - Good
State :	KY
File Date :	12/2/1851
Organization Date :	12/2/1851
Last Annual Report :	1/28/2026
Principal Office :	2823 FRANKFORT AVE. LOUISVILLE, KY, 402062693
Registered Agent :	Amanda Gehring 2823 FRANKFORT AVENUE

LOUISVILLE, KY, 40206

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