

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

Applicant/Program: St. Joseph Children's Home
Applicant Requested Amount: \$10,400
Appropriation Request Amount:

Executive Summary of Request
Funding for security and parking for the Annual St. Joseph Children's Home Picnic on Saturday, August 12, 2017. This is the annual fundraiser and all profit from the event goes directly to support the children at St. Joseph's. Only 77% of the actual cost of care for the children is provided by the State. The rest must be made up through fundraising efforts.

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.

9 District # Bill Hollade Primary Sponsor Signature \$2,500 Amount 5/24/17 Date

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

Approved by:

Appropriations Committee Chairman Date
Final Appropriations Amount: _____

Applicant/Program:

St. Joseph Children's Home / 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.

Council Member Signature and Amount

District 1	_____	\$ _____
District 2	<i>Barbara Shooklin</i>	\$ <i>250.00</i>
District 3	_____	\$ _____
District 4	_____	\$ _____
District 5	_____	\$ _____
District 6	_____	\$ _____
District 7	_____	\$ _____
District 8	_____	\$ _____
District 9	_____	\$ _____
District 10	<i>Paul Mulholland</i>	\$ <i>500.00</i>
District 11	_____	\$ _____
District 12	<i>Paul Bismell</i>	\$ <i>500</i>
District 13	<i>Vicki Aubrey Welch</i>	\$ <i>500⁰⁰</i>
District 14	<i>Linda Smith</i>	\$ <i>500-</i>
District 15	<i>Sharoni Pottle</i>	\$ <i>500-</i>

Applicant/Program:

St. Joseph Children's Home / 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.

District 16 _____ \$ _____

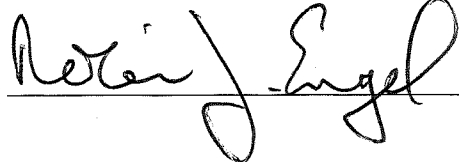
District 17 _____ \$ _____

District 18 _____ \$ _____

District 19 _____ \$ _____

District 20 _____ \$ _____

District 21 _____ \$ _____

District 22  _____ \$ 250⁰⁰ _____

District 23 _____ \$ _____

District 24 _____ \$ _____

District 25 _____ \$ _____

District 26 _____ \$ _____

**LOUISVILLE METRO COUNCIL
NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

Legal Name of Applicant Organization St. Joseph Children's Home

Program Name and Request Amount Annual Picnic - Requested \$10,400

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

Prepared by:

Wyle E. Stone

Date:

05/24/17



Giving Children a Home

May 11, 2017

Dear Councilman Hollander,

I am writing today to ask you to sponsor St. Joe's request for a Neighborhood Development Fund grant to assist with expenses for our 168th Picnic for the Kids. As you might know, the Picnic is our largest annual fundraiser and all profit from the event goes directly to support the children in our care. Only about 77% of the actual cost of caring for the children is provided by state funding. The remainder must be made up through our fundraising efforts, and a significant portion comes from the annual Picnic.

St. Joe's Residential and Foster Care programs serve children from throughout the state, with the majority coming from Jefferson County, including most Metro Council districts. The Picnic is also a major annual community event that is enjoyed by approximately 60,000 Louisville residents and out of town visitors each year.

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

The total anticipated expense for all of the security items is \$10,400. The breakdown of the costs for each item is as follows:

- Crowd Control (Sheriffs): \$2,200
- Traffic (Kentucky Law Enforcement): \$3,100
- Parking (Special Security Services): \$5,100

Any and all assistance we might receive from Metro Council would be greatly appreciated, and will reduce our overall expenses for the Picnic, which will allow more of the proceeds to go towards caring for the kids. Thank you in advance for considering our request for support of our application.

Sincerely,

Andrea Saylor
Development Director



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization: St. Joseph Children's Home <i>(as listed on: http://www.sos.ky.gov/business/records)</i>			
Main Office Street & Mailing Address: 2823 Frankfort Ave Louisville KY 40206			
Website: www.sjkids.org			
Applicant Contact:	Pam Stone	Title:	Grants Database & Picnic Coordinating
Phone:	502-893-0241 ext 262	Email:	pams@sjkids.org
Financial Contact:	Debbie Turner	Title:	Dir. of Finance & Benefits
Phone:	502-893-0241 ext 205	Email:	debbiet@sjkids.org
Organization's Representative who attended NDF Training: Pam Stone			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	2823 Frankfort Ave Louisville KY 40206		
Council District(s):	9	Zip Code(s):	40206
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: 168th St. Joe's Picnic for the Kids			
Total Request: (\$)	10,400	Total Metro Award (this program) in previous year: (\$)	7,601
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) Cost estimates from proposed vendor if request is for capital expense		Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input checked="" type="checkbox"/> Faith Based Organization Certification Form, if 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:	Neighborhood Development Fund	Amount: (\$)	7,601
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

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

The Residential Treatment Program is licensed to serve 48 children at a time and serves approximately 85 girls and boys, ages 6-14, each year. The children come from homes whose family environment is threatened by neglect, abuse, violence, poverty and/or illness.

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

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

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Barbara Carter - President	12/2017
Chris Whelan - Vice President	12/2017
Justin Miller - Second Vice President	12/2018
Alex Rose - Recording Secretary	12/2017
James A. Hillebrand - Financial Secretary	12/2017
Craig Harbsmeier - Treasurer	12/2017
Brad Anderson	12/2018
Matthew Brotzge	12/2017
Michael Ellis	12/2018
Kelly Henry	12/2017
Richard McChane	12/2017
Antigona Mehani	12/2017
Sherlease Moppins	12/2018
Paul Mullins	12/2018
Tim Mulloy	12/2018

Describe the Board term limit policy:

From the Articles of Incorporation of the St. Joseph Catholic Orphan Society, 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 serve 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
Grace Akers	101,000
Julie Greenwell	72,275
Debra Turner	65,020

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.):

The St. Joe's Picnic, celebrating its 168th year, is one of the longest running community events in the Louisville area. It has been held every year since 1850, making it twenty-five years older than the Kentucky Derby. What started out as a small picnic run primarily by a group of Ursuline nuns trying to raise funds for the orphaned children in their care has become Kentucky's biggest picnic of its kind. Now drawing nearly 60,000 people a year, the Picnic's sole purpose is to raise funds for St. Joseph's children. All proceeds that are raised go directly back into the Home to support the children's programs. Over 3,000 people volunteer with their family and friends to make sure that this wonderful event runs smoothly and is fully staffed. We have several families that have been volunteering, in their booths, for over 50 years!

The Picnic will kick-off with the Picnic Pre-Party on August 11th from 5:00-10:00 PM, featuring live music, games, food, and select Picnic booths. The actual Picnic begins at Noon on Saturday, August 12th, and ends at Midnight. Over 60 booths provide games of chance, raffles, food and beverages, Businesses, churches, and families from all parts of the city operate booths at the Picnic, and attendees come from neighborhoods throughout Louisville.

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

B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s): Metro funds are being requested to assist with the following specific items that are included under "Security" for the Picnic:

- Crowd Control (Sheriffs): \$2,200
- Traffic (Kentucky Law Enforcement): \$3,100
- Parking (Special Security Services): \$5,100

- Off-duty sheriffs and police officers are hired for the Picnic to be on hand to assist with any issues that arise in the crowd of 60,000 people and to escort volunteers and staff as they carry money to and from the booths.
- Police officers are also hired to assist with traffic, helping cars safely enter and leave the picnic parking area without causing undue interference to the flow of local traffic and ensuring the safety of pedestrians in the area.
- Special Security Services has been contracted to coordinate parking on-site and at the satellite parking lot, and to control traffic flow in and out of the satellite lot.

In addition to the paid security, a number of off-duty sheriffs and officers from Jefferson County and the City of St. Matthews also volunteer their time to assist with crowd control, the money room, and other security needs for the Picnic.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

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

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

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

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

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

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

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

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

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

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Because it is an event and not a long-term program, the Picnic itself does not provide benefits. But funds raised by the Picnic ensure that money is available to meet the daily needs of the children who call St. Joe's "home" in a safe, healthy, therapeutic environment which lets them recover from the trauma that brought them here.

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

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

For both our Residential and Foster Care/Adoption programs we track and review in department meetings, as they occur or are being planned for, client discharges in regards to meeting or moving towards meeting their permanency goal. We also have an in house tracking system for incidents which includes areas 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.

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

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

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

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

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

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

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
A: Personnel Costs Including Benefits	0	0	0
B: Rent/Utilities	0	0	0
C: Office Supplies	0	0	0
D: Telephone	0	0	0
E: In-town Travel	0	0	0
F: Client Assistance (See Detailed List on Page 8)	0	0	0
G: Professional Service Contracts	0	0	0
H: Program Materials	0	0	0
I: Community Events & Festivals (See Detailed List on Page 8)	10,400	334,503	344,903
J: Machinery & Equipment	0	0	0
K: Capital Project	0	0	0
L: Other Expenses (See Detailed List on Page 8)	0	0	0
*TOTAL PROGRAM/PROJECT FUNDS	10,400	334,503	344,903
% of Program Budget	3 %	97 %	100%

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

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

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


**Must equal or exceed total in column 2.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail 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
Wages and Benefits	0	62,503	62,503
Maintenance	0	25,500	25,500
Advertising	0	60,000	60,000
Outsourced Printing	0	9,000	9,000
Insurance	0	2,500	2,500
Sales taxes & other taxes	0	15,000	15,000
Supplies	0	25,000	25,000
Booth Prizes	0	30,000	30,000
Cleaning Services and Supplies	0	450	450
Food Vendors	0	50,000	50,000
Food Service	0	16,000	16,000
Beverages	0	30,000	30,000
License and fees	0	4,000	4,000
Security	10,400	0	10,400
Postage	0	700	700
Miscellaneous	0	3,850	3,850
Total	10,400	334,503	344,903

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
Volunteer**	190,440	3000 vols x 3 hours @\$21.16/hr
Booth/Raffle prizes, food for booths	6,200	based on typical prices for similar 
Advertising/Media/Photography	57,800	based on typical value of service
Facility/Security	2,000	based in typical value of service
<i>Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)</i>	256,440	** Vol rate is based on Independent Sector's Value of Volunteer Time for KY

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

Agency Fiscal Year Start Date: January 1st

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

If YES, please explain:

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

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

Standard Assurances

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


Standard Certifications

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

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

SECTION 8 – CERTIFICATIONS & ASSURANCES

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

Signature of Legal Signatory:		Date:	05-11-17
Legal Signatory: (please print):	Andrea Saylor	Title:	Development Director
Phone: 502-893-0241	Extension: 313	Email:	andreas@sjkids.org



May 11, 2017

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

Dear Ms. Ethridge:

St. Joseph Children's Home administrators and staff understand and agree to the following conditions regarding Louisville Metro funding for 168th Picnic Security and use of the fundraising proceeds from the Picnic:

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'ASaylor', written over a white background.

Andrea Saylor
Development Director





Louisville Metro Government
Office of Management and Budget

Neighborhood Development Fund Training Attestation

Organization Name: St. Joseph Children's Home

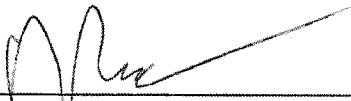
Participant Name: Pam Star

I agree that I am an authorized representative and/or signatory of the organization named above and attest to having participated in Neighborhood Development Fund training. In addition, I understand the requirements of the Neighborhood Development Fund grant process.

Please check:



I viewed the NDF training material on the website

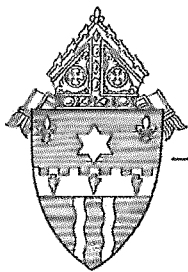

Participant Signature

5-11-17
Date

NOTE: Please return to Roxanne Steele

E-mail address: Roxanne.Steele@louisvilleky.gov or Fax: 502-574-3219

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



Archdiocese of Louisville

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

THE CHANCERY

February 26, 2014

To Whom It May Concern:

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

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

Sincerely,

Jonna S. O'Bryan
Chancery Office

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

Department of the Treasury

Date: June 12, 2013

Person to Contact:

Roger Meyer ID# 0110429

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

Group Exemption Number:

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

Dear Sir/Madam:

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

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

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

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

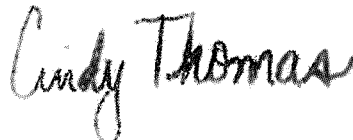
Subordinate organizations under a group exemption do not receive individual exemption letters. Most subordinate organizations are not separately listed in Publication 78 or the EO Business Master File. Donors may verify that a subordinate organization is included

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Cindy Thomas". The signature is written in a cursive style with a large initial "C".

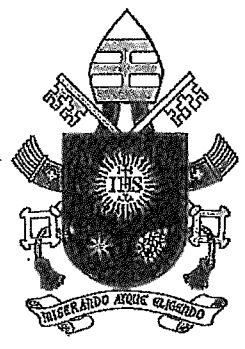
Cindy Thomas
Manager, Exempt Organizations
Determinations

**St. Joseph Children's Home
2017 Budget
Consolidated Program**

Account Description	2017 Budget
Programs	
Residential Revenue	3,165,975.00
Less Payroll and Benefits	2,398,635.53
Less Total Other Expenses	<u>375,213.00</u>
Net Income/Loss	<u>392,126</u>
CDC Revenue	1,470,290
Less Payroll and Benefits	1,208,290
Less Total Other Expenses	<u>242,757</u>
Net Income/Loss	<u>19,244</u>
CDC After School Revenue	0
Less Payroll and Benefits	0
Less Total Other Expenses	<u>0</u>
Net Income/Loss	<u>0</u>
Foster Care Adoption Revenue	1,372,389
Less Payroll and Benefits	520,860
Less Total Other Expenses	<u>582,325</u>
Net Income/Loss	<u>269,204</u>
General and Administration	
Less Payroll and Benefits	675,685
Less Total Other Expenses	<u>230,303</u>
Net Income/Loss	<u>905,988</u>
Plant Operations	
Less Payroll and Benefits	416,978
Less Total Other Expenses	<u>594,158</u>
Net Income/Loss	<u>1,011,136</u>
Total Programs	<u><u>-1,236,550</u></u>
Development	
Development Revenue	434,500
Less Payroll and Benefits	210,422
Less Total Other Expenses	<u>43,600</u>
Net Income/Loss	<u>180,478</u>
Picnic Revenue	611,000
Less Payroll and Benefits	62,478
Less Total Other Expenses	<u>280,025</u>
Net Income/Loss	<u>268,497</u>
Capital Campaign	
Capital Campaign Revenue	0
Capital Campaign Expense	<u>0</u>
Net Income/Loss	<u>0</u>
Total Development Income(Loss)	<u><u>448,975</u></u>
Net Operating Income(Loss)	<u><u>-787,575</u></u>
Investments	
Investment Income	0
Investment Expense	<u>0</u>
Net Investments	<u>0</u>
Net Income(Loss) After Investments	<u><u>-787,575</u></u>

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1817



2013

The Official Catholic Directory

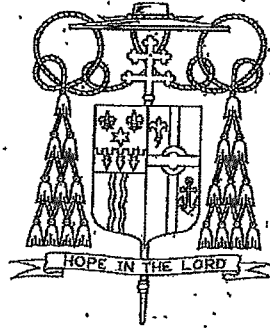
Anno
Domini

2013

Published Annually by
P. J. Kennedy & Sons

Archdiocese of Louisville

(*Archidioecesis Ludovicopolitana*)



Square Miles 8,124.

Established at Bardstown April 8, 1808; Transferred to Louisville Feb. 18, 1841; created an Archdiocese Dec. 10, 1937.

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

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

Most Reverend

JOSEPH E. KURTZ

Bishop of Louisville; ordained 1972; appointed Bishop of Knoxville October 28, 1989; ordained and called December 8, 1989; appointed Archbishop of Louisville June 12, 2007; installed August 15, 2007. 212 E. College St., P.O. Box 1073, Louisville, KY 40201. Tel: 502-585-3231.

Chancery: 212 E. College St., P.O. Box 1073, Louisville, KY 40201. Tel: 502-585-3291; Fax: 502-585-2466.

Web: www.archlou.org

Email: chancery@archlou.org

STATISTICAL OVERVIEW

Bishops	1	Sisters	14	Total Students	783
Archbishops	1	Lay Ministers	148	Non-residential Schools for the Disabled	1
Abbots	1	Welfare		Total Students	55
Retired Abbots	1	Catholic Hospitals	2	Catechesis/Religious Education:	
Diocesan Active in Diocese	75	Total Assisted	287,616	High School Students	789
Diocesan Active Outside Diocese	8	Health Care Centers	1	Elementary Students	5,311
Diocesan in Foreign Missions	1	Total Assisted	4,266	Total Students under Catholic Instruction	31,216
Retired, Sick or Absent	55	Homes for the Aged	3	Teachers in the Diocese:	
Diocesan Priests	139	Total Assisted	1,000	Priests	7
Priests in Diocese	50	Residential Care of Children	2	Brothers	1
Priests in Diocese	189	Total Assisted	805	Sisters	21
Foreign Priests in Diocese	2	Day Care Centers	6	Lay Teachers	1,659
Deacons	3	Total Assisted	300	Vital Statistics	
Transitional Deacons	3	Special Centers for Social Services	7	Receptions into the Church:	
Permanent Deacons	15	Total Assisted	41,500	Infant Baptism Totals	2,213
Permanent Deacons in Diocese	140	Educational		Minor Baptism Totals	209
Religious Brothers	55	Diocesan Students in Other Seminaries	17	Adult Baptism Totals	170
Religious Sisters	598	Total Seminarians	17	Received into Full Communion	376
Religious	102	Colleges and Universities	3	First Communions	2,539
Resident Pastor		Total Students	6,759	Confirmations	2,360
Resident Diocesan Priests	78	High Schools, Diocesan and Parish	4	Marriages:	
Resident Religious Priests	7	Total Students	2,188	Catholic	415
Resident Pastor		High Schools, Private	5	Interfaith	196
Administered by Priests	12	Total Students	3,967	Total Marriages	611
Administered by Deacons	4	Elementary Schools, Diocesan and Parish	35	Deaths	1,548
Administered by Lay People	1	Total Students	11,347	Total Catholic Population	192,485
Administrative Personnel	9	Elementary Schools, Private	3	Total Population	1,368,911

Bishops—Rt. Revs. BENEDICT JOSEPH FLAGET, D.D., cons. Bishop of Bardstown, Nov. 4, 1810; died Feb. 11, 1850; JOHN B. DAVID, S.S., D.D., Coadjutor; cons. Aug. 15, 1819; died July 12, 1841; GUY IGNATIUS CHABRAT, S.S., D.D., Coadjutor; cons. July 20, 1834; died Nov. 21, 1868; MARTIN JOHN SPALDING, D.D., Coadjutor with right of succession; cons. Sept. 10, 1848; transferred to Baltimore, May 8, 1864; died Feb. 18, 1872; PETER JOSEPH LAVIALE, D.D., cons. Sept. 10, 1865; died May 11, 1867; WILLIAM GEORGE McCLOSKEY, D.D., cons. May 24, 1868; died Sept. 10, 1899; DENIS O'DONAGHUE, D.D., ord. Sept. 6, 1874; cons. Titular Bishop of Pomario and Auxiliary of Indianapolis on April 25, 1900; transferred to Louisville, Feb. 7, 1910; transferred to the Titular See of Lebedus, July 28, 1924; died June 10, 1926; Most Revs. JOHN A. FLORES, D.D., ord. June 10, 1911; appt. Titular Bishop of Pomario and Coadjutor Bishop of Louisville with right of succession, Feb. 6, 1928; cons. April 8, 1928; succeeded to See July 26, 1924; elevated to Metropolitan dignity Dec. 10, 1937; resigned and succeeded to Titular See of Sistrioniana, March 1, 1937; died June 11, 1968; THOMAS J. McDONOUGH, D.D., transferred to Louisville, May 2, 1967; died Sept. 29, 1981; died Aug. 4, 1988; THOMAS G. KELLY, ord. June 6, 1968; appt. Titular Bishop of Tsururo July 12, 1977; promoted to Bishop of Louisville Dec. 29, 1981; retired

June 12, 2007; died Dec. 14, 2011.

Vicar General—Very Rev. J. MARK SPALDING, J.C.L., Chancery—212 E. College St., P.O. Box 1073, Louisville, 40201. Tel: 502-585-3291; Fax: 502-585-2466. Office Hours: 8:30-4:30. All applications for dispensations are to be sent to this office.

Chancellor—DR. BRIAN B. REYNOLDS.

Vice Chancellor—NORMA L. MERRICK.

Secretary to Archbishop—Sr. PAULA WOLFF, O.S.B.

Vicar for Priests—Rev. JEFFREY P. SHOONER.

Archivist—Rev. R. DALE CIBLER.

Chief Financial Officer—ROBERT L. ASH.

Metropolitan Tribunal—212 E. College St., P.O. Box 1073, Louisville, 40201. Tel: 502-585-3291.

Judicial Vicar and Director—Very Rev. R. PAUL BEACH.

Adjutant Judicial Vicar—Rev. PHILIP LEE ERICKSON, J.C.L.

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Associate Judges—Very Rev. J. MARK SPALDING, J.C.L.; Revs. KENNETH R. FORTNER; T. MICHAEL

TÖBIN, S.T.L., J.C.B.; Ms. JACQUELINE RAPP, J.D., J.C.L.

Assessor and Associate Director—PATRICIA A. NORRIS, Ed.D.

Assessor—Deacon P. STEPHAN PHÉLPS, M.T.S./C.L.

Ecclesiastical Notaries—SHARON A. ARCHER; LINDA D. THOMAS; ANN TUMBLIN.

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Priests' Council—Most Rev. JOSEPH E. KURTZ, D.D., President; Rev. WILLIAM D. HAMMER, Pres.; NORMA L. MERRICK, Sec., 212 E. College St., Louisville, 40203. Ex Officio: Very Revs. J. MARK SPALDING, J.C.L.; R. PAUL BEACH; Revs. THOMAS L. BOLAND (Retired); THOMAS A. SMITH; JEFFREY G. HOFFER; JOHN T. JUDIE; MARTIN A. LINEBACH; SCOTT J. WIMSETT; DISMAS J. VERNEMAN, O.F.M. Conv.; LOUIS J. MEIMAN; JOSEPH M. RANKIN; ROBERT E. RAY; JEFFREY P. SHOONER; TERRY L. BRADSHAW; WILLIAM M. BOWLING; JOHN A. SCHWARTZLOSE; J. WAYNE JENKINS; PATRICK J. DOLAN, Ph.D., S.T.D.;

Nitzkan, Sylvester, St. Stephen Martyr & Holy Family, Louisville
 Noltemeyer, Phillip L., St. Aloysius, Shepherds-ville; St. Benedict/Lebanon Junction
 Orlieb, James C., St. Elizabeth Ann Seton Church, Louisville
 Osborne, Kenneth F., (Retired)
 Parker, Danny E., St. Bernadette, Louisville
 Patterson, Daniel, (Retired)
 Phelps, P. Stephen, M.T.S./O.L., Cathedral of the Assumption, Louisville
 Plummer, James R., St. Barnabas, Louisville
 Prestwood, Harry, St. Christopher, Radcliff
 Puga, Aurelio A., St. Rita, Louisville
 Raibert, Joseph A., (Retired)
 Ratterman, Cletus A., (Retired)
 Roth, Thomas L., St. Aloysius, Pewee Valley
 Rougoux, Mark J., St. Patrick, Louisville

Schook, Jesse H., St. Athanasius, Louisville
 Shonita, John, (Retired)
 Simpson, John L., (Retired)
 Singer, Ernest, (Retired)
 Smith, David S., St. Helen, Glasgow; Our Lady of the Caves, Horse Cave
 Smith, Steve, St. Peter the Apostle, Louisville
 Stanford, James E., St. Barnabas, Louisville
 Stanley, Vincent (Jim) G., (Retired)
 Stewart, Timothy E., Our Mother of Sorrows; St. Therese; St. Elizabeth, Louisville
 Sturgeon, James C., Sr., (Retired)
 Thelenman, Wayne, St. Lawrence, Louisville
 Tolbert, Michael A., St. Thomas More; Our Lady of Mt. Carmel, Louisville
 Touss, David R., St. Boniface, Louisville
 Turner, James R., St. Martin de Porres; St. Augustine, Louisville

Turner, Scott R., St. Thomas; St. Monica, Bard-stown
 Vessels, Michael J., St. John the Baptist, Rineyville; St. Brigid, Vine Grove
 Villalobos, Francisco J., St. Bartholomew; St. Ignatius Martyr, Louisville
 Waldon, R. Eugene, Our Lady of Lourdes, Louisville
 Wall, Joseph, (Retired)
 Walsh, Richard J., St. Joseph, Bardstown
 Ward, Ken, (Retired)
 Whelan, John R., St. Martin of Tours, Flaherty
 Wiechert, Joseph C., St. Gregory, Samuels
 Wright, Joseph P., Dir., Permanent Diaconate Office, Holy Family; St. Stephen Martyr, Louisville
 Young, R. James, (On Leave)
 Zoldak, Richard P., St. Martin of Tours, Louisville

INSTITUTIONS LOCATED IN THE ARCHDIOCESE

[A] COLLEGES AND UNIVERSITIES

LOUISVILLE. *Bellarmino University*, 2001 Newburg Rd., 40205-0671. Tel: 502-272-8407; Fax: 502-272-8162. Web: www.bellarmino.edu. John Stammer, Librarian. Priests 4; Sisters 1; Students 3,432. Administration Officers: Most Rev. Joseph B. Kurtz, D.D., Archbishop of Louisville, Chancellor; Revs. Clyde E. Crews; George A. Kilcourse; Isaac McDaniel; Adam Bunnell, O.F.M.Conv.; Dan Joseph J. McGowan, Pres.; Dr. Michael Mattel, Dean Continuing & Professional Studies; Dr. Dan Bauer, Dean of the Rubel School of Business; Dr. Susan Davis, Dean of the Lansing School of Nursing; Mr. Glenn Kosse, Vice Pres. Devel. & Alumni Rel.; Dr. Cindy Gnadinger, Asst. Vice Pres. Academic Affairs; Dr. Fred W. Rhodes, Vice Pres. Student Affairs; Mr. Tim Sturgeon, Dean of Admissions; Dr. Doris Tegar, Provost; Dr. Melanie Prejan Sullivan, Dir. Campus Ministry; Mr. Sean Ryan, Vice Pres. Enrollment Mgmt.; Mr. Robert L. Zimlich, Vice Pres. Admin. & Finance; Mr. Hunt Helm, Vice Pres. Communications & Public Affairs; John Stammer, Dir. Library.
Spalding University, 845 S. 3rd St., 40203. Tel: 502-586-9911; Fax: 502-586-7188. Web: www.spalding.edu. Ibric Murden McClure, Pres.; Dr. Randy Strickland, Provost; Dr. Beverly Keopers, Dean College of Education; Dr. John James, Dean College of Social Sciences & Humanities; Dr. Richard Hudson, Dean Student Devel. & Campus Life; Bobbie Rafferty, Chief Devel. Officer; Joanne Berryman, Dean College of Health & Natural Sciences; Mark Hohman, CFO; Chris Hart, Dean Enrollment Mgmt.; Rick Barney, Chief Mktg. & Public Rel. Officer; Ezra Krumhansl, Chief Information Officer; Melissa Love, Chief Human Resources Officer. Sisters 1; Lay Teachers 92; Students 2,432.
 St. CATHARINE. *St. Catharine College*, 2735 Bardstown Rd., 40061. Tel: 859-396-5082; Fax: 859-396-5031. Email: ckays@socky.edu. Web: www.socky.edu. Mr. Bill Houston, Pres.; Dr. Don Giles, Vice Pres. & Academic Dean; Roger L. Marcum, Exec. Vice Pres.; Rev. Benedict J. Brown, Chap.; Iona Hurdette, Librarian. Dominican Sisters of Peace Priests 1; Sisters 8; Lay Teachers 55; Students 895.

[B] HIGH SCHOOLS, ARCHDIOCESAN

LOUISVILLE. *St. Francis DeSales High School*, 425 Kenwood Dr., 40214. Tel: 502-368-6618; Fax: 502-368-6172. Web: www.desaleshighschool.com. Mr. Douglas Strothman, Pres.; Ms. Suzanne Barnett, Prin. Lay Teachers 30; Students 327.
Holy Cross High School, 5144 Dixie Hwy., 40216. Tel: 502-447-4363; Fax: 502-448-1062. Web: www.holycrosshs.com. Mr. Tim Weils, Pres.; Ms. Danielle Wiegand, Prin. Sisters 1; Lay Teachers 22; Students 250.
Trinity High School, 4011 Shelbyville Rd., 40207. Tel: 502-895-9427; Fax: 502-895-6937. Web: trinityrocks.com; www.throcknet.net. Dr. Robert J. Mullen, Pres.; Mr. Daniel J. Zoeller, Prin.; Rev. David H. Zettel, Chap. (Retired); Ms. Charlotte Miller, Librarian. Priests 1; Sisters 1; Lay Teachers 94; Students 1,302.
 BARDSTOWN. *Bethlehem High School*, 40004. Tel: 502-348-8594; Fax: 502-349-1247. Email: BHS@bethlehemhigh.org. Web: www.bethlehemhigh.org. Tom Hamilton, Prin.; Mrs. Susan Simpson, Librarian. Sisters of Charity of Nazareth. Sisters 1; Lay Teachers 24; Students 309.

[C] HIGH SCHOOLS, PRIVATE

LOUISVILLE. *Academy of Our Lady of Mercy*, 5801 Fegenbush Ln., 40223. Tel: 502-671-2010; Fax: 502-491-0661. Web: www.mercyacademy.com. Mr. Michael C. Johnson, Pres.; Amy B. Elstone, Prin.; Karen Alpiger, Asst. Prin.; Kristina Hortert, Librarian. Sisters of Mercy 1; Lay Teachers 44;

Students 695.
Assumption High School, 2170 Tyler Ln., 40205. Tel: 502-458-9561; Fax: 502-454-8411. Web: www.aharockets.org. Elaine Salvo, Pres.; Rebecca Henke, Prin.; Erica Lasley, Librarian. Sisters of Mercy. Sisters 1; Lay Teachers 79; Students 913.
Presentation Academy, 861 S. 4th St., 40203. Tel: 502-538-6935; Fax: 502-538-1342. Email: mbruder@presentationacademy.org. Web: www.presentationacademy.org. Sr. Christina Backett, S.G.N., Pres.; Barbara Wine, Prin.; Terry Roberts, Librarian. Sisters 3; Lay Teachers 88; Students 271.
Sacred Heart Academy, 3175 Lexington Rd., 40206. Tel: 502-897-6097; Fax: 502-893-0120. Email: officehs@sacredheartsschools.org. Web: www.sacredheartsschools.org/academy. Mrs. Mary Lee McCoy, Prin.; Linda Lenahan, Librarian. Ursuline Sisters. Sisters 2; Lay Teachers 76; Students 818.
St. Xavier High School, Xaverian Brothers, 1909 Poplar Level Rd., 40217. Tel: 502-837-4712; Fax: 502-634-2171. Email: psangalli@saintx.com. Web: www.saintx.com. Dr. Perry E. Sangalli, Pres.; Frank Espinosa, Prin.; Mrs. Elaine Steinberg, Librarian. Lay Teachers 120; Students 1,370.

[D] ELEMENTARY SCHOOLS, PRIVATE

LOUISVILLE. *Holy Angels Academy, Inc.* (Grades K-12), 12201 Old Henry Rd., 40223. Tel: 502-254-9440; Fax: 502-254-9907. Joseph M. Noxton, Headmaster and Prin., Grade School; Michael A. Monaghan, Prin., High School; Rev. Robert M. Gregor, O.E.M., Chap. Priests 1; Lay Teachers 8; Students 85.
Sacred Heart Model School, (Grades K-8), 3107 Lexington Rd., 40206. Tel: 502-896-3931; Fax: 502-896-3932. Email: mbowling@sacredheartsschools.org. Web: www.sacredheartsschools.org. Dr. Mary Beth Bowling, Prin.; Mrs. Carol Kraemer, Librarian. Sisters 1; Lay Teachers 84; Students 364.
Sacred Heart Preschool, 3106 Lexington Rd., 40206. Tel: 502-896-3941; Fax: 502-896-3966. Web: www.sacredheartsschools.org. Vicki Furrow, Dir. Lay Teachers 40; Students 256.

[E] REGIONAL SCHOOLS

LOUISVILLE. *St. Andrew Academy*, (Grades PreK-8), 7724 Columbine Dr., 40268. Tel: 502-935-4578; Fax: 502-938-2204. Email: office@standrewacademy.com. Jennifer Barz, Prin.; Cathy Wright, Literacy Coord. Lay Teachers 14; Students 212.
John Paul II Academy, (Grades PreK-8), 8525 Goldsmith Ln., 40290. Tel: 502-452-1712; Fax: 502-451-2462. Lynn Wilt, Prin.; Nancy Heady, Librarian. Lay Teachers 22; Students 237.
St. Nicholas Academy, (Grades K-8), 5501 Now Cut Rd., 40214. Tel: 502-368-8506; Fax: 502-380-5453. Email: kdolozier@sna-panthers.org. Web: www.sna-panthers.org. Kathy DeLozier, Prin.; Elizabeth Strobel, Librarian. Lay Teachers 26; Total Enrollment 401.
Noire Dame Academy, (Grades PreK-8), 1927 Lewiston Dr., 40216. Tel: 502-447-3155; Fax: 502-447-5515. Email: b.scherr@ndasainfs.org. Web: ndasainfs.org. Bernice Scherr, Prin.; Mrs. Daisie Kay, Librarian. Sisters 1; Lay Teachers 28; Students 496.
 PROSPERITY. *Saint Mary Academy*, (Grades PreK-8), 11811 Saint Mary Ln., 40069. Tel: 502-315-2555; Fax: 502-326-3655. Ms. Julie Perdue, Prin. Lay Teachers 33; Students 669.

[F] SPECIAL SCHOOLS

LOUISVILLE. *St. Joseph Child Development Center*, 2823 Frankfort Ave., 40206. Tel: 502-893-0241; Fax: 502-896-2394. Web: www.sjkids.org. Laura Paine, Admin. Students 150; Teachers 32.

Nativity Academy, 529 E. Liberty St., 40202. Tel: 502-865-3300; Fax: 502-562-2192. Carol Nord, Exec. Dir.; Meghan Weyland, Prin. (Grades 6-8). Students 69; Staff 13.
Pitt Academy, 6010 Preston Hwy., 40219. Tel: 502-968-6979; Fax: 502-962-8978. Email: rdoty@pitt.com. Web: www.pitt.com. Renae Doty, Prin. Lay Teachers 7; Students 55.
Sacred Heart School for the Arts, 3105 Lexington Rd., 40206. Tel: 502-897-1816; Fax: 502-896-3937. Email: dthurnmond@sacredheartsschools.org. Web: www.sacredheartsschools.org. David X. Thurnmond, Exec. Dir. Students 350.

[G] ORPHANAGES AND INFANT HOMES

LOUISVILLE. *St. Joseph Catholic Orphan Society*, 2823 Frankfort Ave., 40206. Tel: 502-893-0241; Fax: 502-896-2394. Web: www.sjkids.org. Steve Robbins, Pres. Bd. of Directors.
St. Thomas Orphan Society, Inc., P.O. Box 10739, 40201.
St. Vincent's Orphan Society, Inc., P.O. Box 10739, 40201.

[H] GENERAL HOSPITALS

LOUISVILLE. *St. Mary and Elizabeth Hospital*, 1850 Bluegrass Ave., 40215. Tel: 502-861-6000; Fax: 502-861-6799. Web: jhsnh.org. James Parobek, Pres. & CEO; Catholic Health Initiatives. Sisters 4; Bed Capacity 298; Patients Assisted Annually 170,000.
 BARDSTOWN. *Flaget Healthcare, Inc. dba; Flaget Memorial Hospital*, 4308 New Shepherdville Rd., 40004. Tel: 502-850-5000; Fax: 502-850-5039. Email: info@flaget.com. Web: www.flaget.com. Sue Downs, Pres. Catholic Health Initiatives. Attended from St. Joseph Church. Sisters 2; Bed Capacity 52; Bassinets 8; Patients Assisted Annually 93,350.

[I] SPECIAL HOSPITALS

LOUISVILLE. *Our Lady of Peace*, 2020 Newburg Rd., 40205. Tel: 502-451-3830; Fax: 502-479-4140. Email: rebecca.kistler@jhsnh.org. Web: www.jhsnh.org. Jennifer Nolan, Pres. & CEO; Catholic Health Initiatives. Hospital for Psychiatric Illness. Sisters 1; Bed Capacity 298; Patients Assisted Annually 5,907.

[J] PROTECTIVE INSTITUTIONS

LOUISVILLE. *Boys' Haven*, 2301 Goldsmith Ln., 40215. Tel: 502-468-1171; Fax: 502-451-2161. Email: jhadley@boyshaven.org. Web: www.boyshaven.org. Jeff Hadley, CEO. RO dependent, neglected or abused boys and girls, 12 to 23 years of age. Total Assisted 766.
St. Joseph Children's Home, 2823 Frankfort Ave., 40206. Tel: 502-893-0241; Fax: 502-896-2394. Web: www.sjkids.org. Pamela Cotton, L.C.W.; M.S.S.W. Exec. Dir. Children 40.

[K] NURSING HOMES

LOUISVILLE. *St. Joseph Home for the Aged*, 18 Audubon Plaza Dr., 40217. Tel: 502-636-2300; Fax: 502-836-2239. Web: www.littlestistersofthepoor.org. Sr. Chantal Poyon, L.S.P., Pres.
Home for the Aged of the Little Sisters of the Poor, Sisters 9; Bed Capacity 77.
Nazareth Home, Inc., 2000 Newburg Rd., 40205. Tel: 502-459-9881; Fax: 502-456-9077. Email: mhaynes@nazhome.org. Web: nazhome.org. Mrs. Haynes, Pres. & CEO; Bridget Bunnig, Dir. Pastoral Care; Deacon Lawrence Bivand, Chap. Sisters of Charity of Nazareth. Staff Sisters 11; Residents 118; Personal Care 50; Total Staff 260.

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John Y. Brown III
Secretary of State
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ARTICLES OF AMENDMENT
TO THE
AMENDED AND SUBSTITUTED ARTICLES OF INCORPORATION
AND
RESTATED ARTICLES OF INCORPORATION
OF
ST. JOSEPH CATHOLIC ORPHAN SOCIETY

Pursuant to the provisions of KRS 273.267, the undersigned corporation adopts the following Articles of Amendment to its Amended and Substituted Articles of Incorporation as amended and Restated Articles of Incorporation as follows:

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

(2) Articles THIRD, SEVENTH, EIGHTH and NINTH of the Amended and Substituted Articles of Incorporation of the Corporation as amended are amended to read in their entirety as follows:

"T-HIRD": The purposes for which this corporation is organized are to:

- (a) received into its care, custody and control orphaned, neglected, abused, abandoned, ~~[or]~~ needy, emotionally disturbed or mentally retarded 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) establish and operate family preservation and related or supportive programs; and
- (e) 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 the 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.

SEVENTH: (a) 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.

(b) Subject to the foregoing limitation[s], the number, qualifications, classes, terms of office and manner of election or appointment of the members of the Board of Trustees shall be as provided in the By-laws of this corporation.

(c) A trustee may be removed from office in such manner as may be 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]~~ such officers as may be provided in the By-laws of this corporation with one (1) of such officers delegated the responsibility for preparing minutes of the trustees' and members' meetings and for authenticating records of this corporation.

NINTH: No member, trustee, officer or employee of this corporation, because of his or her position ~~[membership]~~ alone, shall be liable for any debt or obligation of this corporation.

(3) As provided in KRS 273.263, the foregoing amendments are incorporated into Restated Articles of Incorporation reading in their entirety as follows, which Restated Articles of Incorporation, except for the foregoing amendments, currently set forth, without change, the corresponding provisions of the Articles of Incorporation as heretofore amended, and the Restated Articles of Incorporation have been duly adopted as required by law and together with the foregoing amendments supersede the original Articles of Incorporation and all amendments thereto:

RESTATED ARTICLES OF INCORPORATION
OF
ST. JOSEPH CATHOLIC ORPHAN SOCIETY

FIRST: The name of this corporation shall be ST. JOSEPH CATHOLIC ORPHAN SOCIETY.

SECOND: The principal place of business and registered office of this corporation in the Commonwealth of Kentucky shall be located at 2823 Frankfort Avenue in the City of Louisville, County of Jefferson.

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

(a) received into its care, custody and control orphaned, neglected, abused, abandoned, needy, emotionally disturbed or mentally retarded 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;

(e) establish and operate family preservation and related or supportive programs; and

(e) 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 the 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.

FOURTH: This corporation shall have no capital stock and shall be operated exclusively for religious, educational or charitable purposes as set forth in Article THIRD hereof. It shall not be operated, managed or used for private profit, and no part of its net earnings shall inure to the benefit of any member or individual.

FIFTH: This corporation shall have perpetual existence, unless its existence is terminated in accordance with law. Upon any dissolution of this corporation, its assets shall be devoted exclusively to such religious, educational

or charitable purposes as may be determined by the Roman Catholic Archbishop of Louisville, or his successor in office.

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 qualification, as may be provided for from time to time in the By-laws of this corporation.

SEVENTH: (a) The affairs of this corporation shall be managed by a Board of Trustees of not less than three (3) trustees. 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.

(b) Subject to the foregoing limitation, the number, qualifications, classes, terms of office and manner of election or appointment of the members of the Board of Trustees shall be as provided in the By-laws of this corporation.

(c) A trustee may be removed from office in such manner as may be provided in the By-laws of this corporation.

EIGHTH: The Board of Trustees of this corporation shall elect from the members of this corporation such officers as may be provided in the By-laws of this corporation with one (1) of such officers delegated the responsibility for preparing minutes of the trustees' and members' meetings and for authenticating records of this corporation.

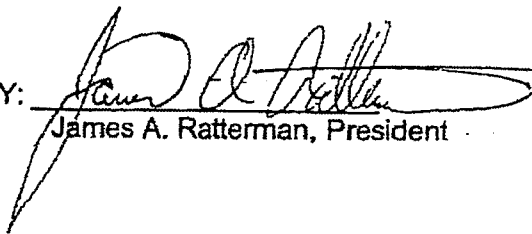
NINTH: No member, trustee, officer or employee of this corporation, because of his or her position alone, shall be liable for any debt or obligation of this corporation.

TENTH: The Board of Trustees shall have the right to adopt, amend, repeal and revise By-laws for the government of this corporation, subject always to the power of the members at annual meetings, or at special meetings called for that purpose, upon reasonable notice, to change or repeal such By-laws. Provided, however, said By-laws shall not be adopted, amended, repealed or revised without the approval of the Roman Catholic Archbishop of Louisville, or his successor in office.

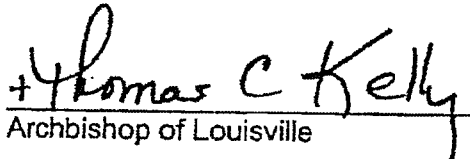
(4) The foregoing amendments and Restated Articles of Incorporation were adopted at the annual meeting of members of the Corporation held on February 6, 2002, at which meeting a quorum was present, by receiving at least two-thirds (2/3) of the votes which members present at the meeting were entitled to cast.

DATED, _____ 2002

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

BY: 
James A. Ratterman, President

APPROVED, _____, 2002


Archbishop of Louisville

Document No.: DN2002139425
Lodged By: senn
Recorded On: 08/01/2002 11:08:17
Total Fees: 13.00
Transfer Tax: .00
County Clerk: Bobbie Holsclaw-JEFF CO KY
Deputy Clerk: CARMAR

END OF DOCUMENT



FEDERAL FORM 990

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

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

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

COTTON & ALLEN

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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

November 5, 1999

William Cotton, CPA
1892-1963

Nolen C. Allen, CPA
Richard A. Dentinger, CPA
C. Robert Montgomery, CPA
Roy B. Hill, CPA
Larry J. Mehler, CPA
John J. Balbach, CPA
Jan H. Seitz, CPA
Gwen E. Titton, CPA
W. Allen Priest, CPA
Mark S. Knipp, CPA
David J. Wilkerson, CPA

Theresa J. Batliner, CPA
Gary R. Roth, CPA
Russell K. Hoskins, CPA
Patricia D. Wicke, CPA
Kevin E. Judd, CPA
Laura L. Stallard, CPA
Robert B. Lindsey, CPA
Kevin W. Cornwell, CPA
Shannon K. Bryant, CPA
Melissa S. Miller, CPA
Robert J. Montague, CPA
Sara B. Thomas, CPA, JD, CVA
Jennifer A. Blandford, CPA
Jacqueline L. Miller, CPA
Jean L. Smith, CPA
Mary E. Donohue, CPA
Carl E. Biber, CPA
Joseph M. Legel, CPA

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

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

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

Dear Dennis:

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

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

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

Yours truly,



Larry Mehler, CPA

Internal Revenue Service

12/31/98 Department of the Treasury

MWL 2/22/9

District
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

Telephone: (301) 962-4768

▷ AUG 9 1991

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

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

Dear Mr. Chopko:

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

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

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

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

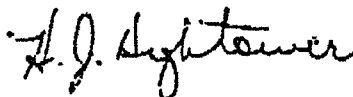
Mr. Mark E. Chopko

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

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

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

Sincerely yours,



H. J. Hightower
District Director



Office of the General Counsel

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

August 30, 1991

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

SUBJECT: 1991 Group Ruling

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

YEC

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

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

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

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

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

EXPLANATION

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

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

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

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

2/ I.R.C. §3121(b)(8)(A).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Enclosure

Klosterman, Francis E., St. Almysius Church, Pewee Valley.
 Kramer, Raymond G., Holy Family Parish, Louisville.
 Krimple, George, Pewee Valley, KY.
 Krueger, Marvin L., St. Simon & Jude Louisville.
 Lincoln, James Bruce, Spiritual Advisor Curtillo.
 Livers, Joseph F., St. Gregory, Samuels.
 Logsdon, Raymond L., St. Michael, Jeffersonton.
 Marcum, Herbert L.
 Markert, Clarence Robert, St. Ann Church-Cath., Presentation High School.
 Mastersson, Donald E., Jefferson County Youth Center, Louisville.
 Mattingly, Thomas, St. Augustine, Lehanon.
 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, Campbellville.
 Orlich, 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.
 Prastwood, Harry, Resurrection, Louisville.
 Raibert, Joseph A., St. Bartholomew Church, Louisville.
 Ralston, William K., St. John Vianney, Louisville.
 Retterman, 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.
 Shutta, 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.

Skeetern, William L., St. Gabriel, Louisville.
 Steinmetz, Richard Earl, Our Mother of Sorrows, Louisville.
 Stuber, Joseph F., Transfiguration, Goshen.
 Sturgeon, James C., Sr., St. Plus X, Louisville.
 Thomas, William A., Church of the Resurrection, Louisville.
 Thornbury, Benjamin, Our Lady of Lourdes, Louisville.
 Tolbert, Michael A., St. Thomas More, Louisville.
 Tones, David R., On leave.
 Turner, James R., St. Martin de Porres, Louisville.
 Vesels, Michael, St. Christopher, Radcliff.
 Volt, 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: *Bellarmino College*, Newburg Rd., 40206-0671. ☎ 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. Kampchaefter, Exec. Vice Pres.; Dr. Leonard J. Moisan, Ph.D., Vice Pres. Institutional Advancement; Dr. Thomas LaBaugh, Ph.D., Vice Pres. Educational Services and Dean of Admission; Dr. Richard L. Feltner, Ph.D., Dean of Rubel School of Business; Dr. Regina L. Munnig, Ph.D., Dean of Lanning School of Nursing, Education & Health Sciences; Revs. Leo nard 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 4; Lay teachers 88; Students 2,876.
Spalding University, 651 S. 4th St., 40203. ☎ 502-585-9911. Fileen M. Egan, S.C.N., Pres.; Mary A. Passaluna, Asst. in the Pres.; Gerald H. Oswein, Dir. of Finance and Admin. Services; John A. Dillon, Jr., Provost and Dean of Graduate Studies; Sharrn L. Gray, Asst. Provost; Byron Wunderlich, Registrar; Sr. Rosemary Surby, R.V.M., Asst. Registrar for Graduate Programs; M. Janice Murphy, Dean, College of Arts and Sciences; William B. Brennan, Dean, School of Business; Mary Burns, S.C.N., Dean, School of Education; Sr. Mary C. Conroy, S.C.L., Dean, School of Nursing and Health Sciences; Thomas G. Titus, Chair, Dept. of Psychology; Jill G. McKay, Chair, Dept. of Social Work; Gloria A. Fletcher, Dir. of Library; Johann M. Burke, Dir. of Weekend College; Eileen Mary Meyer, S.C.N., Dir. of Student Services; Eugene J. Hunkler, Vice Pres. University Advancement; M. Siobhan Reidy, Dir. of Public Relations; Kevin A. Thompson, Dir. of Admissions; Elinor E. Slarr, Dir. of Student Financial Aid. Sisters 22; Brothers 2; Lay teachers 52; Students 1,350.

ST. CATHARINE: *St. Catharine College*, 40051. ☎ 502-376-9103. Dominican Sisters, Governor Martha Layne Collins, Pres.; Sr. Grace M. O'Fla., I.H.M., Vice Pres & Academic Dean; Mary Ann Anzelmo, Dean of Students. Sisters 10; Lay teachers 12; Students 246. *Rev. Robert R. Gerl, Academic Dean*

(B) HIGH SCHOOLS, DIOCESAN

LOUISVILLE: *Holy Cross High School*, 5144 Dixie Highway, 40216. ☎ 502-447-4583. Mr. Frank Chumley, Acting Prin.; Rev. John T. Judle, Chap. Brothers 1; Ursuline Sisters 1; Lay teachers 29; Students 431.
St. Francis DeSales High School, 425 Kenwood Dr., 40214. ☎ 502-368-6519. Mr. David F. Winkler, Prin.; Rava, Charles Slobig, O.Carm.; Michael Greenwell, O.Carm.; Kyrin Caggiano, O.Carm. Priests 3; Brothers 4; Lay teachers 27; Students 401.
Trinity High School, 4011 Shelbyville Road, 40207. ☎ 502-895-9427. Mr. Peter Flaig, Prin.; Revs. Kevin Carter; Ronald J. Dombhoff; R. Joseph Hemmerle; Harry A. Jansing; Donald W. Springman; David H. Zettel. Priests 6; Brothers 1; Sisters 1; Lay teachers 56; Students 1,015.
 BARBOSTOWN: *Bethlehem High School*, 40004. ☎ 502-348-8584. Sisters of Charity of Nazareth. Sr. Margaret Willis, S.C.N., Prin. Sisters 6; Lay teachers 15; Students 183.

(C) HIGH SCHOOLS, PRIVATE

LOUISVILLE: *St. Xavier High School*, Xaverian Brothers, 1609 Poplar Level Rd., 40217. ☎ 502-637-4712. Bro. Edward Driscoll, C.F.X., Prin.; Mr. Perry E. Sangalli, Asst. Prin. Priests 3; Brothers 8; Lay teachers 31; Students 1,365.
Assumption High School, 2120 Tyler Ln., 40205. ☎ 502-458-9561. Sisters of Mercy, Ms. Karen Russ, Prin. Lay teachers 45; Students 712.
Sacred Heart Academy, 3175 Lexington Rd., 40206. ☎ 502-897-1811. Ursuline Sisters, Sr. Maureen Field, I.H.M., Prin.; Rev. John J. Butler, Sisters 11; Lay teachers 40; Students 720.
Academy of Our Lady of Mercy, 1176 E. Broadway, 40204. ☎ 502-584-4273. Maty F. Boyce, Prin.; Michael Johnson, Asst. Prin. Sisters of Mercy 2; Lay teachers 24; Students 520.
Presentation Academy, 861 R. 4th St., 40203. ☎ 502-483-5035. 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. ☎ 502-366-4561. Karen M. Julliano, Prin. Sisters of St. Dominic (St. Catharine, KY) 2; Lay teachers 22; Girls 220.

(D) CONSOLIDATED SCHOOLS

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

(E) ELEMENTARY SCHOOLS, PRIVATE

LOUISVILLE: *All Saints Preparatory Academy*, 724 S. 44th St., 40211. *MRS. MARINA LEWIS*
St. Benedict's Center for Early Childhood Education, 2323 Orange Ave., 40210. ☎ 502-772-7324. Ms. Marcia Cummings, Exec. Dir. Students 106.
Holy Angels Academy, Inc., 1408 S. Second St., 40208. ☎ 502-834-3223. Joseph M. Norton, Prin. Sisters 1; Lay teachers 6; Students 105.
Merry Montessori School, 2181 Tyler Ln., 40205. ☎ 502-459-6546. Sr. Mary Alicia McGinty, R.S.M., Dir. Students 90.
Sacred Heart Madril School, 3121 Lexington Rd., 40206. ☎ 502-897-1811. Sr. Catherine, O.S.U., Prin. Lay teachers 27; Students 290.
Spalding University Daycare Center, 651 S. 4th St., 40203. ☎ 502-585-9911 Ext. 242. Mrs. Victoria F. May, Dir. Students 15.
Thomas Merton Academy, 4601 Poplar Level Rd., 40213. Rev. James F. Valk, C.R.; Ann R. Thompson, Admin.
Urban Montessori Schools, Inc., 639 S. Shelby, 40202. ☎ 502-589-4881. Mr. George Sauer, Admin.
St. Columba Montessori.
St. Vincent Montessori.
St. Martin Montessori.
Ursuline Montessori School, 3105 Lexington Rd., 40206. ☎ 502-897-1811. Sr. Delores Kemper, O.S.U., Admin. Students 98.
 NAZARETH: *Nazareth Montessori Children's Center*, P.O. Box 44, 40048. ☎ 502-348-1540. Sr. Patricia Marie Hill, S.C.N., Dir. Sisters 4; Lay teachers 6; Students 70.

(F) SPECIAL SCHOOLS

LOUISVILLE: *St. Angela Education Center*, 1731 Eden-side Ave., 40204. ☎ 502-459-9725. Sr. Jean Gertrude Mudd, O.S.U., Dir. Students 9.
The DePaul School, 1926 Duker Ave., 40205. ☎ 502-459-6131. St. Anne Rita Mauck, S.C.N., Exec. Dir.; Mrs. Lillie Roberts, Prin. Lay teachers 43; Students 281.
The DePaul School Saturday Tutorial Program, 1925 Duker Ave., 40205. ☎ 502-459-6131. Students 41.
St. Joseph Child Development Center, 2823 Frankfort Ave., 40206. ☎ 502-893-0241. Rev. Herman J. Naber, Dir.; Mr. Richard Fried, Assoc. Dir. of Child Development Center, Students 125.
Ursuline Child Development Center, 3105 Lexington Rd., 40206. ☎ 502-895-7788. Sr. Vera Del Grande, O.S.U., Dir. Students 150.
Ursuline-Pitt School, 2117 Payne St., 40206. ☎ 502-895-7488. Sr. Regina Marie Bevelacqua, O.S.U., Prin. Sisters 1; Lay teachers 8; Students 65.
Ursuline Tutoring Center, 3115 Lexington Rd., 40206. ☎ 502-893-0125 Ext. 266. Sr. Cyrella Kaelin, O.S.U., Dir.
Ursuline School of Music and Drama, 3105 Lexington Rd., 40206. ☎ 502-897-1816. Serena Stauble Summers, Dir. Students 245.
Ursuline Speech Clinic, 3105 Lexington Rd., 40206. ☎ 502-897-1811. Sr. M. Dorothy Frankrone, O.S.U. Clients 75.

(G) ORPHANAGES AND INFANT HOMES

LOUISVILLE: *Our Lady's Home*, 523 Park Ave., 40208. ☎ 502-637-2969.
St. Joseph Children's Home, 2823 Frankfort Ave., 40206. ☎ 502-893-0241. Rev. Herman J. Naber, Dir.; Mr. Dennis Davis, Assoc. Dir. of Residential Care. Ursuline Sisters 2; Children 26.
St. Joseph Catholic Orphan Society, 2823 Frankfort Ave., 40206. ☎ 502-893-0241. Rev. Herman J. Naber, Exec. Dir.; Mr. Earl Hartlage, Pres.
St. Thomas Orphan Society, Inc., P.O. Box 1073, 40201.
St. Vincent's Orphan Society, Inc., P.O. Box 1073, 40201.

(H) GENERAL HOSPITALS

LOUISVILLE: *St. Anthony Medical Center*, Legal Title Sisters of St. Francis Health Services, Inc. St. Anthony Pl., 40204. ☎ 502-587-1151. 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., 40213. ☎ 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.
 BARBOSTOWN: *Flaget Memorial Hospital*, 40004. ☎ 502-348-1927 Ext. 242. Sisters of Charity of Nazareth Health Corporation. Mr. Ross Frazier, Pres. & CEO. Sisters 5; Bed capacity 52; Bassinets 8; Patients assisted annually 19,454,778. Attended from St. Joseph Church.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. St. Joseph Catholic Orphan Society	
	2 Business name/disregarded entity name, if different from above St. Joseph Children's Home	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ 501(c)3	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) 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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

	Social security number [] [] [] - [] [] - [] [] [] [] [] []
	or
	Employer identification number []

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here Signature of U.S. person ▶ *Deb Turner, Finance Director* Date ▶ *1/9/2015*

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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

CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2015

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Independent Auditors' Report

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

We have audited the accompanying consolidated financial statements of St. Joseph Catholic Orphan Society (a not-for-profit organization) and Controlled Entity, which comprise the consolidated statement of financial position as of December 31, 2015, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of St. Joseph Catholic Orphan Society and Controlled Entity as of December 31, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidating statement of financial position and consolidating statement of activities on pages 21 and 22 are presented for purposes of additional analysis and are not a required part of the basic consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Deming, Malone, Lussary & Petroff

Louisville, Kentucky
May 17, 2016

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

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

December 31, 2015

Assets

Current Assets

Cash and cash equivalents	\$ 436,326
Accounts receivable, net	372,040
Grants and pledges receivable, net	415,167
Prepaid expenses	<u>83,357</u>

Total current assets 1,306,890

Property and Equipment

Land	1,766,261
Buildings and improvements	6,809,799
Furniture and equipment	1,118,108
Vehicles	<u>253,333</u>
	9,947,501
Less accumulated depreciation	<u>2,739,365</u>
	<u>7,208,136</u>

Other Assets

Investments	2,367,616
Land held for sale	11,751,968
Pledges receivable, net	1,072,766
Beneficial interest in assets held by others	<u>1,919,980</u>

Total other assets 17,112,330

Total assets \$ 25,627,356

See Notes to Consolidated Financial Statements.

Liabilities and Net Assets

Current Liabilities

Accounts payable	\$ 44,476
Accrued expenses	237,632
Line of credit	<u>1,091,000</u>
Total current liabilities	<u>1,373,108</u>

Net Assets

Unrestricted	20,816,870
Temporarily restricted	2,426,274
Permanently restricted	<u>1,011,104</u>
Total net assets	<u>24,254,248</u>
Total liabilities and net assets	<u><u>\$ 25,627,356</u></u>

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

CONSOLIDATED STATEMENT OF ACTIVITIES
Year Ended December 31, 2015

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Revenues and other support				
Child development center tuition	\$ 940,588			\$ 940,588
Resident care revenues	2,536,773			2,536,773
Home base service revenues	1,141,861			1,141,861
Interest and dividends	115,843			115,843
Picnic income	690,529			690,529
Legacies and bequests	176,061			176,061
Contributions and grants	412,761	\$ 1,431,838		1,844,599
Society dues	2,775			2,775
Other income	19,108			19,108
Gain on sale of assets	547			547
Net realized and unrealized loss on investments	(127,025)			(127,025)
Change in beneficial interest in assets held by others		(65,826)	\$ (104,872)	(170,698)
Net assets released from restrictions	<u>3,748,317</u>	<u>(3,748,317)</u>		
Total revenues and other support	9,658,138	(2,382,305)	(104,872)	7,170,961
Expenses				
Program services	4,616,335			4,616,335
Management, general and support services	1,125,421			1,125,421
Fund-raising	<u>713,997</u>			<u>713,997</u>
Total expenses	<u>6,455,753</u>			<u>6,455,753</u>
Increase (decrease) in total net assets	3,202,385	(2,382,305)	(104,872)	715,208
Net assets at beginning of year (restated)	<u>17,614,485</u>	<u>4,808,579</u>	<u>1,115,976</u>	<u>23,539,040</u>
Net assets at end of year	<u>\$ 20,816,870</u>	<u>\$ 2,426,274</u>	<u>\$ 1,011,104</u>	<u>\$ 24,254,248</u>

See Notes to Consolidated Financial Statements.

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

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2015

	Program Services				Supporting Services				Total
	Child Development Center	Residential Services	Home Base Services	Total Program Services	Management and General	Fund-raising		Other	
						Picnic			
Salaries	\$ 652,058	\$ 1,477,296	\$ 362,839	\$ 2,492,193	\$ 526,353	\$ 60,167	\$ 173,720	\$ 3,252,433	
Payroll taxes	47,945	111,144	26,955	186,044	54,153	4,706	13,009	257,912	
Employee benefits	100,557	163,215	36,455	300,227	42,141	501	16,484	359,353	
Workers' compensation	12,837	67,898	15,109	95,844	13,683	1,510	4,150	115,187	
Directors' and officers' insurance					24,738			24,738	
Employment expenses					24,850			24,850	
Food, provisions, kitchen	161,316	164,817		326,133	5,715	101,782		433,630	
Program supplies and expense	24,175	184,407	480,125	688,707		102,380	47,438	838,525	
Education and entertainment outside home		54,493		54,493				54,493	
Utilities	26,420	70,846	6,741	104,007	86,934	88	1,887	192,916	
Office supplies	2,379	11,286	689	14,354	48,344		8,694	71,392	
Postage		261		261	5,298	1,687	4,450	11,696	
Conferences, training and dues	2,319	2,484	1,626	6,429	20,504		9,066	35,999	
Consulting and professional fees	4,764	12,590	2,798	20,152	94,030		3,340	117,522	
Repairs and maintenance	12,792	32,528	2,686	48,006	32,155	22,595	683	103,439	
Depreciation	92,387	56,068	4,885	153,340	48,903	2,163	2,711	207,117	
Insurance	12,606	33,316	2,702	48,624	40,929		901	90,454	
House supplies and cleaning	11,876	31,385	2,545	45,806	38,172		848	84,826	
Truck and auto expense		5,986	613	6,599			613	7,212	
Investment expense					12,242			12,242	
Miscellaneous	9,223	8,252	7,641	25,116	6,277	120,427	7,997	159,817	
	<u>\$ 1,173,654</u>	<u>\$ 2,488,272</u>	<u>\$ 954,409</u>	<u>\$ 4,616,335</u>	<u>\$ 1,125,421</u>	<u>\$ 418,006</u>	<u>\$ 295,991</u>	<u>\$ 6,455,753</u>	

See Notes to Consolidated Financial Statements.

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

CONSOLIDATED STATEMENT OF CASH FLOWS
Year Ended December 31, 2015

Cash Flows from Operating Activities	
Cash received from services provided	\$ 4,582,308
Cash received for contributions and grants	1,873,183
Cash paid to suppliers and employees	(5,909,048)
Investment income received	115,843
Interest paid	<u>(13,812)</u>
Net cash provided by operating activities	<u>648,474</u>
Cash Flows from Investing Activities	
Purchases of property and equipment	(3,052,503)
Proceeds from sale of equipment	547
Purchases of investments	(328,453)
Proceeds from sale of investments	<u>1,874,553</u>
Net cash used in investing activities	<u>(1,505,856)</u>
Cash Flows from Financing Activities	
Net proceeds from line of credit	<u>1,091,000</u>
Net cash provided by financing activities	<u>1,091,000</u>
Net increase in cash and cash equivalents	233,618
Cash and cash equivalents at beginning of year	<u>202,708</u>
Cash and cash equivalents at end of year	<u><u>\$ 436,326</u></u>

See Notes to Consolidated Financial Statements.

**Reconciliation of Net Increase in Total Net Assets
to Net Cash Provided by Operating Activities**

Net increase in total net assets	<u>\$ 715,208</u>
Adjustments to reconcile net increase in total net assets to net cash provided by operating activities:	
Depreciation	207,117
Discounts and allowances for doubtful accounts	73,067
Gain on disposal of property and equipment	(547)
Change in beneficial interest in assets held by others	170,698
Net realized and unrealized loss on investments	127,025
Non-cash donations included in assets	(36,400)
Change in assets and liabilities:	
(Increase) decrease in:	
Accounts receivable	(55,905)
Grants and pledges receivable	(590,258)
Prepaid expenses	2,907
Increase (decrease) in:	
Accounts payable	7,249
Accrued expenses	<u>28,313</u>
Total adjustments	<u>(66,734)</u>
Net cash provided by operating activities	<u>\$ 648,474</u>

ST. JOSEPH CATHOLIC ORPHAN SOCIETY AND CONTROLLED ENTITY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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

Nature of activities:

St. Joseph Catholic Orphan Society (Society), 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.

Resident and Home Base Services 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 Society's facilities. Home base services are provided by individuals at their homes within the Louisville and Southern Indiana areas.

SJ Kids Foundation, Inc. (Foundation) is a Section 501(c)(3) organization established June 21, 2011 to perform fundraising to benefit and support the Society.

Summary of significant accounting policies:

The summary of significant accounting policies of the Society and the Foundation (collectively, the Organization) is presented to assist in understanding the Organization's consolidated financial statements. The consolidated financial statements are representations of the Organization's management who is responsible for the integrity and objectivity of the consolidated 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 consolidated financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Principles of consolidation:

The consolidated financial statements as of and for the year ended December 31, 2015 include the financial statements of St. Joseph Catholic Orphan Society and SJ Kids Foundation Inc. All significant intercompany transactions have been eliminated in consolidation.

Estimates:

The preparation of consolidated 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 consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents:

For purposes of the consolidated statement of cash flows, the Organization considers only unrestricted cash and investments with original maturities of three months or less to be cash and cash equivalents, 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. See Note 4 for discussion of fair value measurements.

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 consolidated statement of financial position.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Accounts, grants and pledges receivable:

The valuation of receivables 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 accounts receivable to determine if write-offs are necessary. At December 31, 2015, the allowance for doubtful accounts was \$10,000.

Property and equipment:

The Organization's policy is to capitalize asset purchases in excess of \$1,000. 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.

Health plan:

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

Restricted support:

The Organization reports contributions as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a purpose restriction is accomplished or a stipulated time restriction ends, temporarily restricted net assets are reclassified to unrestricted net assets, and reported in the consolidated statement of activities as net assets released from restrictions.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Contributions other than cash:

Contributions other than cash are recorded at their fair value as of the date of donation. Contributed services must meet the specific expertise requirements and would normally have been purchased before they are recorded. 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 temporarily restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service. Contributed services included in the statement of activities was \$39,800 for advertising for the year ended December 31, 2015.

Donated services:

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 consolidated financial statements.

Service revenues:

Resident care and home base service revenue are reported for services rendered to its residents and home base clients under agreements with various Kentucky agencies. Under this agreement, a set per diem rate is established to provide services to residents and home base clients with no year-end settlements or retroactive adjustments.

For the year ended December 31, 2015, substantially all of the Organization's resident care and home base service revenue was derived from services to residents and home base clients who are beneficiaries of those various Kentucky agencies. Substantially all of the accounts receivable are due from those various Kentucky agencies for the year ended December 31, 2015.

Advertising:

The costs of advertising and public relations are expensed as they are incurred. Total advertising expense for the year ended December 31, 2015 was approximately \$65,000.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Functional allocation of expenses:

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

Income taxes:

The Society and the Foundation are exempt from federal, state and local income taxes as not-for-profit organizations as described under Internal Revenue Code Section 501(c)(3). The Society 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. The Foundation files informational tax returns with the U.S. federal jurisdiction. However, income from certain activities not directly related to the Foundation's tax exempt purpose may be subject to taxation as unrelated business income.

As of December 31, 2015, 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 year then ended.

Subsequent events:

Management has evaluated subsequent events through May 17, 2016, the date the consolidated financial statements were available to be issued.

Newly issued standard not yet effective:

The Financial Accounting Standards Board has issued accounting standard No. 2014-09, *Revenue from Contracts with Customers*, concerning the accounting for revenue recognition. The standard is effective for years beginning after December 15, 2018. The Organization is evaluating the impact that adoption of the standard will have on future financial position and results of operations.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 2. Grants and Pledges Receivable

Grants and pledges receivable consist of the following:

Amounts due in:	
One year or less	\$ 415,167
One to five years	842,766
More than five years	<u>375,000</u>
Total grants and pledges receivable	1,632,933
Less discount to net present value	(135,000)
Less allowance for uncollectible amounts	<u>(10,000)</u>
Net grants and pledges receivable	<u>\$1,487,933</u>

Pledges receivable due in more than one year are reflected at the present value of estimated future cash flows using a discount rate of 2.5% as of December 31, 2015.

Of the total gross pledges receivable as of December 31, 2015, certain donors account for a significant portion of the total account balance as follows:

Donor #1	\$1,000,000
Donor #2	375,000
Donor #3	<u>196,100</u>
	<u>\$1,571,100</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 3. Investments

Investments are carried at fair value in the accompanying consolidated statement of financial position. Fair value as compared to cost at December 31, 2015 is as follows:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Cash and cash equivalents	\$ 421,654	\$ 421,654	
Mutual bond funds	106,262	106,551	\$ 289
Mutual stock funds	1,314,809	1,165,618	(149,191)
Common stocks	641,160	616,982	(24,178)
Real estate investment trust	<u>44,703</u>	<u>56,811</u>	<u>12,108</u>
	<u>\$2,528,588</u>	<u>\$2,367,616</u>	<u>\$(160,972)</u>

Investments were classified as unrestricted as of December 31, 2015.

Note 4. 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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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, 2015.

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

Mutual bond funds, common stocks, mutual stock funds and real estate investment trusts – valued at the closing price reported in the active market in which the security is traded.

Beneficial interest in assets held by others is 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.

The following table sets forth the level, within the fair value hierarchy, of the Organization's investments at fair value as of December 31, 2015:

	<u>Level 1</u>	<u>Level 3</u>	<u>Total</u>
Measured on a recurring basis:			
Cash and cash equivalents	\$ 421,654		\$ 421,654
Securities:			
Mutual bond funds	106,551		106,551
Mutual stock funds	1,165,618		1,165,618
Common stock	616,982		616,982
Real estate investment trust	56,811		56,811
Beneficial interest in assets held by others	<u> </u>	<u>\$1,919,980</u>	<u>1,919,980</u>
Total assets at fair value	<u>\$2,367,616</u>	<u>\$1,919,980</u>	<u>\$4,287,596</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The change in value of the beneficial interest in assets held by others included in Level 3 assets measured at fair value on a recurring basis as of December 31, 2015 is as follows:

Balance, beginning of year	\$2,090,678
Change in value of beneficial interest	<u>(170,698)</u>
Balance, end of year	<u>\$1,919,980</u>

Of the four third-party trusts, three are held in perpetuity and one is reduced for the net present value of required annual payments totaling \$10,000 to two remaining beneficiaries 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 consolidated statement 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.

Note 5. Real Estate Bequest

In 2005, the Organization recorded the bequest of an approximately 220 acre tract of real estate, which is currently recorded on their books at \$11,751,968. During 2014, the Organization listed the property for sale in two tracts. At December 31, 2015, the Organization had signed purchase and sale agreements on both of the two tracts. As of December 31, 2015, the sale agreements had not closed and therefore are not included in the consolidated financial statements. Subsequent to year end, the Organization and the buyers continue to negotiate the final terms for the sales of the properties.

Note 6. Line of Credit

In March 2015, the Organization obtained a line of credit with Stock Yards Bank & Trust Company to facilitate the construction of four new cottages. The amount available to borrow depends on the sale of the land held for sale (see Note 5). During the pre-sale period of the land held for sale, advances may be drawn up to \$3,000,000. After the sale of the land held for sale, the advances may not exceed \$500,000. Amounts borrowed are secured by investments and the contract for sale of one tract of the land held for sale.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The line of credit agreement has a floating interest rate of LIBOR plus 2.0% during the pre-sale period and LIBOR plus 1.5% post-sale. The interest rate at December 31, 2015 was 2.42%. Monthly payments of interest are required. The principal and any outstanding interest is due March 2017. As of December 31, 2015, the outstanding balance was \$1,091,000.

Note 7. Changes in Restricted Net Assets

Changes in temporarily restricted net assets during the year ended December 31, 2015 were as follows:

<u>Restricted for</u>	<u>Balance</u> <u>12-31-14</u>	<u>Contributions</u>	<u>Change in</u> <u>Beneficial</u> <u>Interests</u>	<u>Released</u> <u>from</u> <u>Restrictions</u>	<u>Balance</u> <u>12-31-15</u>
Activities	\$ 23,655	\$ 5,405		\$ (12,676)	\$ 16,384
Playground replacement	7,000			(7,000)	
Computer upgrades	3,544			(3,500)	44
Clothing	1,531				1,531
Therapy	353			(152)	201
Other special projects	15,970	13,181		(17,846)	11,305
Operating pledges	48,160	24,173		(8,500)	63,833
Capital campaign pledges	3,733,664	1,389,079		(3,698,643)	1,424,100
Beneficial interests in assets held by others	<u>974,702</u>	<u> </u>	<u>\$(65,826)</u>	<u> </u>	<u>908,876</u>
	<u>\$4,808,579</u>	<u>\$1,431,838</u>	<u>\$(65,826)</u>	<u>\$(3,748,317)</u>	<u>\$2,426,274</u>

Changes in permanently restricted net assets during the year ended December 31, 2015 are as follows:

Balance at beginning of year	\$1,115,976
Change in beneficial interests in assets held by others	<u>(104,872)</u>
Balance at end of year	<u>\$1,011,104</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 8. 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 permanently 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 year ended December 31, 2015 are as follows:

	<u>Permanently Restricted</u>
Endowment net assets, beginning of period	\$1,115,976
Investment return:	
Unrealized losses	<u>(104,872)</u>
Endowment net assets, end of period	<u>\$1,011,104</u>

Interpretation of relevant law:

The Organization has interpreted the Kentucky Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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.

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 9. Retirement Plan

The Society 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 2015, 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 \$44,000 in 2015.

Note 10. Capital Campaign

In 2008, the Organization announced a capital campaign to raise money to construct a new residential complex onsite and to rehab the existing facilities and has been accepting donations and pledges, which are generally payable over 5 to 10 years. The Organization has raised approximately \$5,400,000 as of December 31, 2015, through the campaign. In April 2014, the Organization held a ground breaking ceremony to signify the start of the construction process. In July 2015, the cottages were completed and placed in service and the capital campaign was completed.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 11. Potential Environmental Clean-Up Issue

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

The Society has concluded that it does not have the information needed to estimate the range of time over which the Society may need to remove the asbestos, and consequently cannot reasonably estimate the fair value of the liability. Accordingly, no liability has been accrued as of December 31, 2015. In the future, if this information becomes available, such as when the Society plans to renovate or demolish the facility, it will record the fair value of the liability.

Note 12. Related Party Transactions

The Organization, in the ordinary course of business, receives services from companies in which board members or relatives of board members hold an ownership interest. During 2015, related party transactions consisted of bank fees of approximately \$19,000.

Note 13. 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 \$75,000 as of December 31, 2015.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 14. Restatement

During the year ended December 31, 2015, it was determined that some beneficial interests in third-party trusts should have previously been reported as permanent endowments rather than temporarily restricted. This has been adjusted by restating beginning permanently restricted net assets and beginning temporarily restricted net assets. In addition, some temporarily restricted amounts had previously been reported as unrestricted net assets.

	<u>Unrestricted</u>	Temporarily <u>Restricted</u>	Permanently <u>Restricted</u>	<u>Total</u>
Balances at December 31, 2014, as previously reported	\$17,662,645	\$5,409,340	\$ 467,055	\$23,539,040
Reclassified	<u>(48,160)</u>	<u>(600,761)</u>	<u>648,921</u>	<u> </u>
Balances at December 31, 2015, as restated	<u>\$17,614,485</u>	<u>\$4,808,579</u>	<u>\$1,115,976</u>	<u>\$23,539,040</u>

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

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION
December 31, 2015**

Assets	St. Joseph Catholic Orphan Society	St. Joe's Kids Foundation, Inc.	Eliminations	Total
Current Assets				
Cash and cash equivalents	\$ 313,795	\$ 122,531		\$ 436,326
Accounts receivable, net	372,040			372,040
Grants and pledges receivable, net	129,166	286,001		415,167
Due from affiliate		599,051	\$ (599,051)	
Prepaid expenses	<u>83,357</u>			<u>83,357</u>
Total current assets	<u>898,358</u>	<u>1,007,583</u>	<u>(599,051)</u>	<u>1,306,890</u>
Property and Equipment				
Land	1,766,261			1,766,261
Buildings and improvements	6,809,799			6,809,799
Furniture and equipment	1,118,108			1,118,108
Vehicles	<u>253,333</u>			<u>253,333</u>
	9,947,501			9,947,501
Less accumulated depreciation	<u>2,739,365</u>			<u>2,739,365</u>
	<u>7,208,136</u>			<u>7,208,136</u>
Other Assets				
Investments	2,367,616			2,367,616
Land held for sale	11,751,968			11,751,968
Pledges receivable, net	763,666	309,100		1,072,766
Beneficial interest in assets held by others	<u>1,919,980</u>			<u>1,919,980</u>
Total other assets	<u>16,803,230</u>	<u>309,100</u>		<u>17,112,330</u>
Total assets	<u>\$ 24,909,724</u>	<u>\$ 1,316,683</u>	<u>\$ (599,051)</u>	<u>\$ 25,627,356</u>

Liabilities and Net Assets	<u>St. Joseph Catholic Orphan Society</u>	<u>St. Joe's Kids Foundation, Inc.</u>	<u>Eliminations</u>	<u>Total</u>
Current Liabilities				
Accounts payable	\$ 44,476			\$ 44,476
Accrued expenses	237,632			237,632
Line of credit	1,091,000			1,091,000
Due to affiliate	<u>599,051</u>		<u>\$ (599,051)</u>	<u> </u>
Total current liabilities	<u>1,972,159</u>		<u>(599,051)</u>	<u>1,373,108</u>
 Net Assets				
Unrestricted	20,095,287	\$ 721,583		20,816,870
Temporarily restricted	1,831,174	595,100		2,426,274
Permanently restricted	<u>1,011,104</u>	<u> </u>	<u> </u>	<u>1,011,104</u>
Total net assets	<u>22,937,565</u>	<u>1,316,683</u>	<u> </u>	<u>24,254,248</u>
Total liabilities and net assets	<u>\$ 24,909,724</u>	<u>\$ 1,316,683</u>	<u>\$ (599,051)</u>	<u>\$ 25,627,356</u>

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

CONSOLIDATING STATEMENT OF ACTIVITIES
Year Ended December 31, 2015

	St. Joseph Catholic Orphan Society			St. Joe's Kids Foundation, Inc.			Consolidated		
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Total
Revenues and other support									
Child development center tuition	\$ 940,588			\$ 940,588				\$ 940,588	
Resident care revenues	2,536,773			2,536,773				2,536,773	
Home base service revenues	1,141,861			1,141,861				1,141,861	
Interest and dividends	115,839		\$ 4	115,839	\$ 4			115,843	
Picnic income	690,529			690,529				690,529	
Legacies and bequests	176,061			176,061				176,061	
Contributions and grants	412,761	\$ 1,357,236		1,769,997	\$ 74,602			1,844,599	
Society dues	2,775			2,775				2,775	
Other income	19,108			19,108				19,108	
Gain on sale of assets	547			547				547	
Net realized and unrealized loss on investments	(127,025)			(127,025)				(127,025)	
Change in beneficial interest in assets held by others		(65,826)	\$ (104,872)	(170,698)				(170,698)	
Net assets released from restrictions	3,026,738	(3,026,738)			721,579	(721,579)		3,748,317	(104,872)
Total revenues and other support	<u>8,936,555</u>	<u>(1,735,328)</u>	<u>(104,872)</u>	<u>7,096,355</u>	<u>721,583</u>	<u>(646,977)</u>		<u>9,658,138</u>	<u>(104,872)</u>
Expenses									
Program services:									
Child development center	1,173,654			1,173,654				1,173,654	
Residential services	2,488,272			2,488,272				2,488,272	
Home base services	954,409			954,409				954,409	
	4,616,335			4,616,335				4,616,335	
Supporting services:									
Management and general	1,125,421			1,125,421				1,125,421	
Fund-raising:									
Picnic	418,006			418,006				418,006	
Other	295,991			295,991				295,991	
	1,839,418			1,839,418				1,839,418	
Total expenses	<u>6,455,753</u>			<u>6,455,753</u>				<u>6,455,753</u>	
Increase (decrease) in total net assets	<u>2,480,802</u>	<u>(1,735,328)</u>	<u>(104,872)</u>	<u>640,602</u>	<u>721,583</u>	<u>(646,977)</u>		<u>3,202,385</u>	<u>(104,872)</u>
Net assets at beginning of year (restated)	<u>17,614,485</u>	<u>3,566,502</u>	<u>1,115,976</u>	<u>22,296,963</u>		<u>1,242,077</u>		<u>17,614,485</u>	<u>1,115,976</u>
Net assets at end of year	<u>\$ 20,095,287</u>	<u>\$ 1,831,174</u>	<u>\$ 1,011,104</u>	<u>\$ 22,937,565</u>	<u>\$ 721,583</u>	<u>\$ 595,100</u>		<u>\$ 20,816,870</u>	<u>\$ 1,011,104</u>
								<u>\$ 2,426,274</u>	<u>\$ 24,254,248</u>

**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.

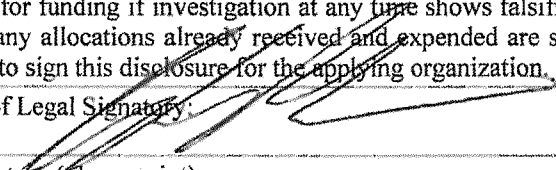
The grantee organization may not use public funds in any way that involves proselytization or self-promotion of the organization.

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:

05.11.2017

Legal Signatory (please print):

Andrea Saylor

Title: **Development Director**

Phone:

502-893-0241

Extension:

313

Email:

andreas@sjkids.org

ST. JOSEPH CHILDREN'S HOME

General Information

Organization Number 0045671
Name ST. JOSEPH CHILDREN'S HOME
Company Type ASC - Assumed Name Corporation
Status A - Active
State KY
File Date 5/26/2006
Expiration Date 5/26/2021
Renewal Date 3/23/2011
Principal Office 2823 FRANKFORT AVE.
 LOUISVILLE, KY 402062693

Current Officers

Individuals / Entities listed at time of formation

Director IMMETT A RATTERMAN
Director EDWARD H GILDEHAUS JR
Director ...
Director ^
Director ^
Director ^
Director ^
Incorporator IMMETT A RATTERMAN
Incorporator ^

Images available online

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<u>Annual Report</u>	4/18/2017	1 page	<u>PDF</u>	
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Certificate of Assumed Name	1/24/2013	1 page	tiff	PDF
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<u>Annual Report</u>	7/1/1996	1 page	tiff	PDF
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<u>Annual Report</u>	7/1/1994	4 pages	tiff	PDF
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<u>Amendment</u>	12/29/1958	4 pages	tiff	PDF
<u>Amendment</u>	3/28/1884	4 pages	tiff	PDF
<u>Amendment</u>	3/7/1868	1 page	tiff	PDF

Assumed Name of

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

Activity History

Filing	File Date	Effective Date	Org. Referenced
Renewal of assumed name	12/11/2015 2:43:14 PM	12/11/2015	
Renewal of assumed name	3/23/2011 1:16:00 PM	3/23/2011	
Add	5/26/2006 10:26:51 AM	5/26/2006	<u>ST. JOSEPH CATHOLIC ORPHAN SOCIETY</u>

Microfilmed Images

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

General Information

Organization Number	0045671
Name	ST. JOSEPH CATHOLIC ORPHAN SOCIETY
Profit or Non-Profit	N - Non-profit
Company Type	KCO - Kentucky Corporation
Status	A - Active
Standing	G - Good
State	KY
File Date	12/2/1851
Organization Date	12/2/1851
Last Annual Report	4/18/2017
Principal Office	2823 FRANKFORT AVE. LOUISVILLE, KY 402062693
Registered Agent	M. THURMAN SENN 802 LOCUST POINTE PLACE LOUISVILLE, KY 40245

Current Officers

President	Barbara Carter
Vice President	Chris Whelan
Vice President	Justin D Miller
Treasurer	Craig Harbsmeier
Director	James A Hillebrand
Director	Kelly S. Henry
Director	Alex Rose

Individuals / Entities listed at time of formation

Director	IMMETT A RATTERMAN
Director	EDWARD H GILDEHAUS JR
Director	...
Director	.
Director	.
Director	.
Incorporator	IMMETT A RATTERMAN
Incorporator	.

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<u>Annual Report</u>	7/1/1994	4 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1993	3 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1992	3 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1991	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1989	1 page	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	6/3/1988	1 page	<u>tiff</u>	<u>PDF</u>
<u>Letters</u>	7/14/1987	1 page	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	3/19/1985	5 pages	<u>tiff</u>	<u>PDF</u>
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<u>Statement of Change</u>	8/29/1977	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	2/7/1977	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Letters</u>	1/13/1977	1 page	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	1/20/1959	4 pages	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	1/20/1959	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	12/29/1958	4 pages	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	3/28/1884	4 pages	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	3/7/1868	1 page	<u>tiff</u>	<u>PDF</u>

Assumed Names

<u>THE HOME FOR ORPHANS</u>	Active
<u>TLC TRAVEL CLUB</u>	Active
<u>ST. JOSEPH ROMAN CATHOLIC ORPHAN SOCIETY</u>	Active

<u>THE ORPHANAGE</u>	Active
<u>THE ORPHANS HOME</u>	Active
<u>ST. JOSEPH'S CHILD DEVELOPMENT CENTER</u>	Active
<u>ST. JOSEPH'S</u>	Active
<u>ST. JOE'S</u>	Active
<u>ST. JOSEPH'S HOME</u>	Active
<u>ST. JOE'S HOME</u>	Active
<u>ST. JOSEPH CHILDRENS HOME FOR ORPHANS</u>	Active
<u>SJ KIDS</u>	Active
<u>ST. JOSEPH HOME FOR CHILDREN</u>	Active
<u>SJCOS</u>	Active
<u>SJCOS</u>	Inactive
<u>ST. JOSEPH ROMAN CATHOLIC ORPHAN SOCIETY</u>	Inactive
<u>THE ORPHANAGE</u>	Inactive
<u>THE ORPHANS HOME</u>	Inactive
<u>THE HOME FOR ORPHANS</u>	Inactive
<u>ST. JOSEPH'S CHILD DEVELOPMENT CENTER</u>	Inactive
<u>TLC TRAVEL CLUB</u>	Inactive
<u>ST. JOSEPH CHILDREN'S HOME</u>	Active
<u>LADIES SEWING SOCIETY OF ST. JOSEPH CHILDREN'S HOME</u>	Inactive
<u>ST. JOSEPH HOME ALUMNI ASSOCIATION</u>	Inactive
<u>LADIES SEWING SOCIETY OF ST. JOSEPH CHILDREN'S HOME</u>	Active
<u>ST. JOSEPH'S CATHOLIC ORPHANAGE</u>	Active
<u>ST. JOSEPH CDC</u>	Active
<u>ST. JOSEPH'S CHILDRENS HOME</u>	Active
<u>ST. JOSEPH'S ORPHANAGE</u>	Active
<u>ST. JOSEPH HOME FOR ORPHANS</u>	Active
<u>ST. JOSEPH'S CHILDRENS HOME</u>	Inactive
<u>ST. JOSEPH'S ORPHANAGE</u>	Inactive
<u>ST. JOSEPH'S CATHOLIC ORPHANAGE</u>	Inactive
<u>ST. JOSEPH HOME FOR ORPHANS</u>	Inactive
<u>ST. JOSEPH'S</u>	Inactive
<u>ST. JOE'S</u>	Inactive
<u>ST. JOSEPH'S HOME</u>	Inactive
<u>ST. JOE'S HOME</u>	Inactive
<u>ST. JOSEPH CHILDRENS HOME FOR ORPHANS</u>	Inactive
<u>ST. JOSEPH'S CDC</u>	Inactive
<u>SJ KIDS</u>	Inactive
<u>ST. JOSEPH HOME FOR CHILDREN</u>	Inactive

Activity History

Filing	File Date	Effective Date	Org. Referenced
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Annual report	6/2/2016 11:15:23 AM	6/2/2016 11:15:23 AM	

Annual report	3/27/2015 1:58:21 PM	3/27/2015 1:58:21 PM	
Annual report	3/20/2014 1:31:38 PM	3/20/2014 1:31:38 PM	
Amendment to annual report	3/7/2013 3:00:22 PM	3/7/2013 3:00:22 PM	
Added assumed name	1/24/2013 2:04:33 PM	1/24/2013	<u>THE HOME FOR ORPHANS</u>
Added assumed name	1/24/2013 2:02:03 PM	1/24/2013	<u>TLC TRAVEL CLUB</u>
Added assumed name	1/24/2013 2:01:13 PM	1/24/2013	<u>ST. JOSEPH'S CHILD DEVELOPMENT CENTER</u>
Added assumed name	1/24/2013 2:00:19 PM	1/24/2013	<u>THE ORPHANS HOME</u>
Added assumed name	1/24/2013 1:59:23 PM	1/24/2013	<u>THE ORPHANAGE</u>
Added assumed name	1/24/2013 1:58:19 PM	1/24/2013	<u>ST. JOSEPH ROMAN CATHOLIC ORPHAN SOCIETY</u>
Added assumed name	1/24/2013 1:57:12 PM	1/24/2013	<u>SJCOS</u>
Added assumed name	1/24/2013 1:56:15 PM	1/24/2013	<u>ST. JOSEPH HOME FOR CHILDREN</u>
Added assumed name	1/24/2013 1:49:11 PM	1/24/2013	<u>SJ KIDS</u>
Added assumed name	1/24/2013 1:48:03 PM	1/24/2013	<u>ST. JOSEPH CHILDRENS HOME FOR ORPHANS</u>
Added assumed name	1/24/2013 1:46:07 PM	1/24/2013	<u>ST. JOE'S HOME</u>
Added assumed name	1/24/2013 1:45:08 PM	1/24/2013	<u>ST. JOSEPH'S HOME</u>
Added assumed name	1/24/2013 1:42:51 PM	1/24/2013	<u>ST. JOE'S</u>
Added assumed name	1/24/2013 1:41:58 PM	1/24/2013	<u>ST. JOSEPH'S</u>
Added assumed name	1/24/2013 1:41:10 PM	1/24/2013	<u>ST. JOSEPH HOME FOR ORPHANS</u>
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Added assumed name	1/24/2013 1:37:50 PM	1/24/2013	<u>ST. JOSEPH'S CHILDRENS HOME</u>
Added assumed name	1/24/2013 1:35:57 PM	1/24/2013	<u>ST. JOSEPH CDC</u>
Added assumed name	1/24/2013	1/24/2013	<u>ST. JOSEPH'S CATHOLIC</u>

	1:29:07 PM		<u>ORPHANAGE</u>
Annual report	1/10/2013 9:43:16 AM	1/10/2013 9:43:16 AM	
Annual report	7/2/2012 10:45:39 AM	7/2/2012 10:45:39 AM	
Added assumed name	6/19/2012 10:03:46 AM	6/19/2012	<u>LADIES SEWING SOCIETY OF ST. JOSEPH CHILDREN'S HOME</u>
Annual report	3/23/2011 1:23:12 PM	3/23/2011 1:23:12 PM	
Annual report	8/3/2010 2:54:25 PM	8/3/2010 2:54:25 PM	
Annual report	6/23/2009 12:31:44 PM	6/23/2009 12:31:44 PM	
Annual report	6/4/2008 1:54:42 PM	6/4/2008	
Registered agent address change	12/7/2007 12:56:49 PM	12/7/2007	
Amendment - Miscellaneous amendments	4/9/2007 2:27:48 PM	4/9/2007	
Added assumed name	4/4/2007 11:48:13 AM	4/4/2007	<u>ST. JOSEPH HOME ALUMNI ASSOCIATION</u>
Added assumed name	4/4/2007 11:47:06 AM	4/4/2007	<u>LADIES SEWING SOCIETY OF ST. JOSEPH CHILDREN'S HOME</u>
Annual report	3/30/2007 1:53:45 PM	3/30/2007	
Added assumed name	5/26/2006 10:26:51 AM	5/26/2006	<u>ST. JOSEPH CHILDREN'S HOME</u>
Annual report	4/17/2006 9:32:24 AM	4/17/2006	
Amendment - Change purpose	5/15/2002 1:13:27 PM	5/15/2002	
Amendment - Amended and restated articles / CLP	5/15/2002 1:13:27 PM	5/15/2002	
Amendment - Miscellaneous amendments	5/15/2002 1:13:27 PM	5/15/2002	
Registered agent address change	11/29/2001 8:56:00 AM	11/29/2001	
Registered agent address change	3/26/2001 11:13:38 AM	3/26/2001	
Annual report	3/19/2001	3/19/2001	
Annual report	5/9/2000	5/9/2000	
Added assumed name	4/14/2000 9:57:28 AM	4/14/2000	<u>TLC TRAVEL CLUB</u>

Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH'S CHILDRENS HOME</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH'S ORPHANAGE</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH'S CATHOLIC ORPHANAGE</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH HOME FOR ORPHANS</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH'S</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOE'S</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH'S HOME</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOE'S HOME</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH CHILDRENS HOME FOR ORPHANS</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH'S CDC</u>
Added assumed name	3/22/1999	3/22/1999	<u>SJ KIDS</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH HOME FOR CHILDREN</u>
Added assumed name	3/22/1999	3/22/1999	<u>SJCOS</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH ROMAN CATHOLIC ORPHAN SOCIETY</u>
Added assumed name	3/22/1999	3/22/1999	<u>THE ORPHANAGE</u>
Added assumed name	3/22/1999	3/22/1999	<u>THE ORPHANS HOME</u>
Added assumed name	3/22/1999	3/22/1999	<u>THE HOME FOR ORPHANS</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH'S CHILD DEVELOPMENT CENTER</u>
Reinstatement	12/21/1995	12/21/1995	
Admin Dis. A. report not in	11/1/1995	11/1/1995	
Amendment - Change purpose	3/19/1985	3/19/1985	
Amendment previous name	1/20/1959	1/20/1959	<u>ST. JOSEPH'S GERMAN ROMAN CATHOLIC SOCIETY OF LOUISVILLE, KENTUCKY</u>

Microfilmed Images

Statement of Change	5/23/1984	2 pages
Statement of Change	8/29/1977	2 pages
Statement of Change	2/7/1977	2 pages
Annual Report	1/20/1959	24 pages
Statement of Change	1/20/1959	2 pages
Amendment	1/20/1959	4 pages