

Print Form

O-312-21

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

Applicant/Program: St. Joseph Catholic Orphan Society dba St. Joseph Children's Home / Picnic
Applicant Requested Amount: \$6,000
Appropriation Request Amount: ~~\$2,500~~ ~~\$4,950~~ ~~\$5,450~~ \$6,000

Executive Summary of Request
Funding for security for the Annual St. Joseph Children's Home Picnic on Friday, August 13 and Saturday, August 14 at 2823 Frankfort Avenue.

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 Hollander Primary Sponsor Signature \$2,500 Amount 6/21/2021 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:
Red Blahell 7/22/2021
Appropriations Committee Chairman Date
Final Appropriations Amount: \$6,000

sh

Applicant/Program:

St. Joseph Catholic Orphan Society dba St. Joseph Children's Home / 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	_____	\$ _____
District 3	_____	\$ _____
District 4	_____	\$ _____
District 5	_____	\$ _____
District 6	_____	\$ _____
District 7	_____	\$ _____
District 8	_____	\$ _____
District 9	_____	\$ _____
District 10	<i>Emil Miller</i>	\$ 500.00
District 11	_____	\$ _____
District 12	<i>Rick Blackwell</i>	\$ 500
District 13	_____	\$ _____
District 14	<i>Cindi Fowler</i>	\$ 250.00
District 15	_____	\$ _____

Applicant/Program:

St. Joseph Catholic Orphan Society dba St. Joseph Children's Home / 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	<u>Markus Winkler</u>	\$ 250.00
District 18	<u>Markus Winkler</u>	\$ 250.00
District 19	_____	\$ _____
District 20	<u>Stuart Benson</u>	\$ 250.00
District 21	Nicole A. George	\$ 200.00
District 22	<u>Robin J. Engel</u>	\$ 500.00
District 23	_____	\$ _____
District 24	_____	\$ _____
District 25	<u>Amy Holton Stewart</u>	\$ 250.00
District 26	_____	\$ _____

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization St. Joseph Catholic Orphan Society dba St. Joseph Children's Home

Program Name and Request Amount Annual St. Joseph Children's Home Picnic / \$6,000

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="checkbox"/> Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="checkbox"/> Yes
Is the proposed public purpose of the program viable and well-documented?	<input type="checkbox"/> Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="checkbox"/> Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="checkbox"/> Yes
Has prior Metro Funds committed/granted been disclosed?	<input type="checkbox"/> Yes
Is the application properly signed and dated by authorized signatory?	<input type="checkbox"/> Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="checkbox"/> Yes
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="checkbox"/> N/A
Is the entity in good standing with: <ul style="list-style-type: none"> ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission? 	<input type="checkbox"/> Yes
Is the current Fiscal Year Budget included?	<input type="checkbox"/> Yes
Is the entity's board member list (with term length/term limits) included?	<input type="checkbox"/> Yes
Is recommended funding less than 33% of total agency operating budget?	<input type="checkbox"/> Yes
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="checkbox"/> Yes
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="checkbox"/> N/A
Is the most recent annual audit (if required by organization) included?	<input type="checkbox"/> Yes
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="checkbox"/> N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="checkbox"/> Yes
Are the Articles of Incorporation of the Agency included?	<input type="checkbox"/> Yes
Is the IRS Form W-9 included?	<input type="checkbox"/> Yes
Is the IRS Form 990 included?	<input type="checkbox"/> Yes
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> N/A
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="checkbox"/> Yes
Prepared by: <i>kyle Ethridge</i>	Date: 6/21/2021



June 21, 2021

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 172nd Picnic 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,

Eric Dennison
Grants Manager

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization: <i>(as listed on: http://www.sos.ky.gov/business/records)</i> ST. JOSEPH CATHOLIC ORPHAN SOCIETY			
Main Office Street & Mailing Address: 2823 Frankfort Ave Louisville, KY 40260-2693			
Website: http://sjkids.org/			
Applicant Contact:	Eric Dennison	Title:	Grants Manager
Phone:	502-8930242 ext 273	Email:	ericd@sjkids.org
Financial Contact:	Debra Turner	Title:	CFO
Phone:	(502) 893-0241	Email:	debbiet@sjkids.org
Organization's Representative who attended NDF Training: Andrea Sawyer			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	2823 Frakfort Avenue		
Council District(s):	9	Zip Code(s):	47150
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: St. Joe's Picnic			
Total Request: (\$)	\$ 6,000.00	Total Metro Award (this program) in previous year: (\$)	\$ 3,750.00
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) <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input checked="" type="checkbox"/> Faith Based Organization Certification Form, if 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:	EAF	Amount: (\$)	\$ 14,950.00
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 has evolved throughout the years to become a multi-faceted, child caring nonprofit licensed by the Commonwealth of Kentucky with the mission of "Giving Children a Home."

St. Joe's is no longer home to orphans, but rather, children who have been removed from their homes because they have experienced severe abuse and neglect. St. Joe's has consistently adapted to the needs of the community and now serves children and families across three core programs: Residential Treatment Program, Therapeutic Foster Care and Adoption Program, and the Child Development Center.

St. Joe's serves children in all counties of Kentucky, regardless of nationality, sexual orientation, race, or creed. Since 1849, St. Joe's has provided a safe and loving home to over 75,000 boys and girls. St. Joseph Children's Home is a nonprofit child care 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. Annually, St. Joe's serves more than 1,500 children and family members in our three core programs.

The Residential Treatment Program is licensed to serve 48 children at a time and serves approximately 85 children, ages 5-15 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, from birth to 21 each year. 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 5 years. The CDC participated in 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
Miller, Dr. Justin (Jay) D., Ph.D, MSW, CSW - President	12/31/2021
Thompson, Kathy - Vice President	12/31/2026
Fischer, Cheryl - 2nd Vice President	12/31/2023
Wilhey, Dennis - Recording Secretary	12/31/2023
Ellis, Michael - Treasurer	12/31/2022
Borders, Kevin	12/31/2026
Carter, Barbara	12/31/2026
DeJaco Crutcher, Lisa	12/31/2026
Dilger, Craig	12/31/2026
Feger, Michelle	12/31/2026
Flaherty, Richard	12/31/2021
McChane, Dr. Richard, MD	12/31/2022
Mullins, Paul	12/31/2026
Oakley, Greg	12/31/2026
Phillips, Brian	12/31/2023
Schneider, William Jr	12/31/2026
Spurlock, Trent and Wicke, Patricia	12/31/2026

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 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	123,240.00
Suzy Hillebrand	98,116.87
Julie Greenwell	97,000.00

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 - PROGRAM/PROJECT NARRATIVE

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

St Joes Children's Home seeks funding for support of annual Picnic Fundraising Event on Friday and Saturday nights of August 13 & 14, 2021, For 171 years, generations of family and friends have gathered every August for the Picnic at St. Joe's. Our annual picnic is the main fundraiser hosted by St. Joe's and continues to be one of the largest fundraising events in Kentucky. 100% of the proceeds from Picnic go to support St. Joe's kids and programming. This request seeks funds to help for this event.

However, as we slowly transition safely out of the COVID-19 pandemic, and work around our Building Forever Families construction project which aims at the first campus renovation in over a century, this years Picnic will have a limited crowd compared to the usual 75,000 people that attend. We estimate less than 1,000 entrants per night. We have also added virtual components such as a trivia night, a 5k run for the kids, and auction items, all centering around the Picnic and found through our website. August 13th and 14th, St. Joe's Picnic weekend, we will host an evening with live music on the grounds with limited booths and entertainment. We will charge general admission for \$10 per ticket, and sell corporate tables for \$500 (6 per table). We will continue our virtual raffle ticket options and peer to peer fundraising that we began in 2020 as response to the pandemic. St. Joe's leadership felt it is important to host the public in some capacity this year, with safety being the primary concern, so that St. Joe's remains visible in the community in general.

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

St. Joe's will still need security for this year's event, despite and because of the limited crowd size. All funds from NDG will go to fund police security for the event. The event budget is below at \$6,000. The overall picnic budget is \$64,500.

We will still need security to protect our assets, as well as the mini 'bank' we set up on campus for the cash coming in and out of the grounds. Additionally, we will need security in places to ensure that tickets/paid entrance are appropriately managed and that entry points re managed to ensure the limited crowd size. We will advertise the limited crowd size and need to purchase a \$10 ticket (or \$500 sponsor table), but we will need to remain cautious about only allowing visitors who purchase an entry ticket onto the grounds. Because we are still a child care facility, we must abide by mandated Kentucky Covid-19 guidelines and security guidelines.

St. Joe's security estimate for security is \$6,000. This includes 120 man hours of police protection, with ten officers per night for six hours at \$50 per hour. 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 and to escort staff. Officers also assist with traffic and pedestrian flow. The security also ensures safety for all participants and staff.

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 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 typically our largest single fundraiser each year, with proceeds providing funds for a significant portion of the expenses not covered by state funding. This includes the day-to-day expense of caring for the children, such as food, clothing, shoes, hygiene items, bedding, healthcare, school supplies, books, activities, entertainment, etc., as well as administrative and facility costs associated with providing a healthy, safe, and therapeutic living environment.

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

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

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

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

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

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

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

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

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

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

Measurable outcomes for the Residential and Foster Care/Adoption programs include: permanency placement, counties/regions served, adoptions, critical incidents, clients served, length of stay, and treatment goals.

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

In 2020, our agency served 1,037 children with a 85% in change in positive behaviors.

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

St. Joseph Children's Home is one of a handful of residential facilities in Louisville. These agencies work together with the Cabinet and state social workers to find the best placement for each child, per their case plan.

A number of churches, businesses, and families have been long-term partners in coordinating the Picnic. These partners will assist in fundraising this year. Altruis, Atlas Brown, Kelley Construction, LG&E, Great Clips, IBEW Local 369, Kosair Charities, UPS, Kentucky Select Properties, The Citizens of Louisville's District 9 Councilman Bill Hollander (NDF), Falls City Brewing Co., DMLO, Michael J. Ellis, Summit Media, Bud Light, Delta Services, and Salsarita's include this year's sponsors. We also estimate 100s of volunteers to ensure success of the picnic.

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			\$ 0.00
B: Rent/Utilities			\$ 0.00
C: Office Supplies			\$ 0.00
D: Telephone			\$ 0.00
E: In-town Travel			\$ 0.00
F: Client Assistance (See Detailed List on Page 8)			\$ 0.00
G: Professional Service Contracts			\$ 0.00
H: Program Materials			\$ 0.00
I: Community Events & Festivals (See Detailed List on Page 8)	\$ 6,000.00	\$ 58,500.00	\$ 64,500.00
J: Machinery & Equipment			\$ 0.00
K: Capital Project			\$ 0.00
L: Other Expenses (See Detailed List on Page 8)			\$ 0.00
*TOTAL PROGRAM/PROJECT FUNDS	\$ 6,000.00	\$ 58,500.00	\$ 64,500.00
% of Program Budget	9.30%	90.70%	100%

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

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	\$ 51,250.00
Fees Collected from Program Participants	
Other (please specify) Tickets/Raffle/Booth Sales	\$ 100,000.00
Total Revenue for Column 2 Expenses **	\$ 151,250.00

*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
Maintenance		\$ 2,500.00	\$ 2,500.00
Advertising		\$ 1,250.00	\$ 1,250.00
Printing		\$ 2,750.00	\$ 2,750.00
Gaming Licensing		\$ 875.00	\$ 875.00
Insurance		\$ 2,500.00	\$ 2,500.00
Rent/Lease		\$ 3,750.00	\$ 3,750.00
Medical		\$ 500.00	\$ 500.00
Supplies		\$ 5,000.00	\$ 5,000.00
Booth Prizes		\$ 5,000.00	\$ 5,000.00
Food Vendor/Service/Beverage		\$ 25,250.00	\$ 25,250.00
Sales Taxes		\$ 3,500.00	\$ 3,500.00
Merchandise		\$ 100.00	\$ 100.00
Security/Police	\$ 6,000.00	\$ 0.00	\$ 6,000.00
Postage		\$ 300.00	\$ 300.00
Credit Card Fees		\$ 1,700.00	\$ 1,700.00
Dues/Subscriptions		\$ 1,025.00	\$ 1,025.00
Misc		\$ 2,500.00	\$ 2,500.00
Total	\$ 6,000.00	\$ 58,500.00	\$ 64,500.00

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
In Kind Volunteer	\$ 30,000.00	Federal Standard
<i>Total Value of In-Kind</i> (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)	\$ 30,000.00	

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

Agency Fiscal Year Start Date: 01/01/2021

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

If YES, please explain:

Due to Covid-19, donations have not been as robust as in past years. We have had to limit the scope of the Picnic last year and this year due to the pandemic. Due to the restrictions, we have also seen a decrease in volunteers. We have implemented steps to ensure future fundraising is the highest priority with Suzy Hillebrand, our new Chief Advancement Officer, and Eric Dennison, Grants Manager to capture donations.

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 expenditures 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.

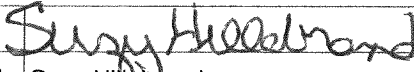
Standard Certifications

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: 06/18/2021
Legal Signatory: (please print): Suzy Hillebrand		Title: CAO
Phone: (502) 893-0242	Extension: 213	Email: suzyh@sjkids.org



June 18, 2021

RE: Addendum to Louisville Metro Council Neighborhood Development Fund Application

To whom it may concern,

Please see below for confidential salary information concerning our three highest paid staff at St. Joseph Children's Home:

3 Highest Paid Staff Names:	Annual Salary:
Akers, Grace	\$123,240.00
Greenwell, Julie	\$98,166.87
Hillebrand, Suzanne	\$97,000.00

In order to keep this information as confidential as possible we have chosen to create an addendum to the application for this information. Please contact me directly if anything else is needed.

Sincerely,

Katie Wagner

Katie Wagner
Human Resources & CQI Director
katiew@sjkids.org
t: 502-893-0242 ext. 233

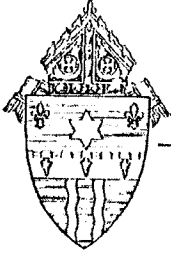


Giving Children a Home

The United States Conference of Catholic Bishops (USCCB) is the central organization that holds a group tax exemption under section 501(c)(3) of the Internal Revenue Code, which was originally issued by the IRS in 1946 (GEN 0928).

USCCB certifies that St. Joseph Catholic Orphan Society (dba St. Joseph Children's Home) at 2823 Frankfort Avenue, Louisville, KY 40206 [EIN: 61-0475286] is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code by virtue of its inclusion as a subordinate organization under the USCCB group tax exemption GEN 0928. It is listed in the 2013 edition of The Official Catholic Director on page 742.





THE CHANCERY

Archdiocese of Louisville

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

February 26, 2014

To Whom It May Concern:

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

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

Sincerely,

Jonathan S. O'Bryan
Chancery Office

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

Department of the Treasury

Date: June 12, 2013

Person to Contact:

Roger Meyer ID# 0110429

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

53-0196617

Group Exemption Number:

0928

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

Dear Sir/Madam:

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

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

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

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

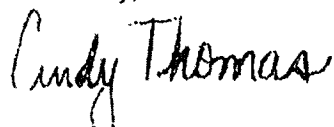
Subordinate organizations under a group exemption do not receive individual exemption letters. Most subordinate organizations are not separately listed in Publication 78 or the EO Business Master File. Donors may verify that a subordinate organization is included

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Cindy Thomas". The signature is written in a cursive, flowing style.

Cindy Thomas
Manager, Exempt Organizations
Determinations

ALABAMA • COLORADO • ARIZONA • MAINE • TEXAS • UTAH • ALASKA •

IOWA • LOUISIANA • WISCONSIN • TENNESSEE • IDAHO •

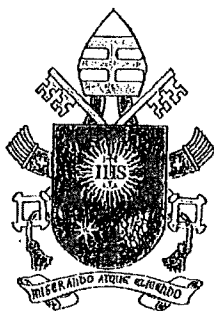
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1817



2013

The Official Catholic Directory

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St. Joseph Children's Home
Internal Financial Statements
Draft
January 31, 2021
(Unaudited, for internal use only)

Programs	Account Description	Period To Date	Period To Date Budget	Actual Variance	Budget %	Consolidated by Department							
						Month of January 2021							
						Y.T.D.	Y.T.D. Budget	Actual Variance	Budget %	Current Y.T.D.	Prior Y.T.D.	Actual Variance	Budget %
	Residential Revenue	304,287	321,554	(17,267)	-5%	304,287	321,554	(17,267)	-5%	304,287	301,214	3,074	1%
	Less Payroll and Benefits	215,168	232,498	(17,330)	7%	215,168	232,498	(17,330)	7%	215,168	234,042	(18,874)	8%
	Less Total Other Expense	32,925	36,360	(3,435)	9%	32,925	36,360	(3,435)	9%	32,925	34,162	(1,237)	4%
	Net Income/Loss Revenue	56,194	52,696	3,498	7%	56,194	52,696	3,498	7%	56,194	33,010	23,184	70%
	CDC Revenue	120,596	121,648	(1,052)	-1%	120,596	121,648	(1,052)	-1%	120,596	150,168	(29,572)	-20%
	Less Payroll and Benefits	106,208	108,803	(2,595)	2%	106,208	108,803	(2,595)	2%	106,208	119,426	(13,219)	11%
	Less Total Other Expense	18,324	20,628	(2,304)	11%	18,324	20,628	(2,304)	11%	18,324	24,196	(5,872)	24%
	Net Income/Loss Revenue	(3,935)	(7,783)	3,848	49%	(3,935)	(7,783)	3,848	49%	(3,935)	6,547	(10,481)	-160%
	Foster Care Adoption Revenue	109,215	119,708	(10,493)	-9%	109,215	119,708	(10,493)	-9%	109,215	96,747	12,468	13%
	Less Payroll and Benefits	50,550	52,177	(1,627)	3%	50,550	52,177	(1,627)	3%	50,550	52,330	(1,781)	3%
	Less Total Other Expense	53,671	53,721	(50)	0%	53,671	53,721	(50)	0%	53,671	41,698	11,973	-29%
	Net Income/Loss Revenue	4,994	13,810	(8,816)	-64%	4,994	13,810	(8,816)	-64%	4,994	2,719	2,275	84%
	General and Administrative												
	Gain on Dissolution of affiliate (SIKIDS)												
	Less Payroll and Benefits	71,450	72,399	(949)	1%	71,450	72,399	(949)	1%	71,450	79,441	(7,991)	10%
	Less Total Other Expense	29,397	33,567	(4,170)	12%	29,397	33,567	(4,170)	12%	29,397	24,734	4,663	-19%
	Net Income/Loss Revenue	(100,847)	(105,966)	5,119	5%	(100,847)	(105,966)	5,119	5%	(100,847)	(104,175)	3,328	3%
	Plant Operations & Food Service												
	Less Payroll and Benefits	36,353	40,442	(4,089)	10%	36,353	40,442	(4,089)	10%	36,353	43,553	(7,200)	17%
	Less Total Other Expense	58,399	61,305	(2,906)	5%	58,399	61,305	(2,906)	5%	58,399	63,119	(4,720)	7%
	Net Income/Loss Revenue	(94,752)	(101,747)	6,995	7%	(94,752)	(101,747)	6,995	7%	(94,752)	(106,672)	11,920	11%
	Total Programs	(138,345)	(148,990)	10,645	7%	(138,345)	(148,990)	10,645	7%	(138,345)	(168,572)	30,226	18%
	Advancement												
	Advancement Revenue	127,018	49,833	77,185	155%	127,018	49,833	77,185	155%	127,018	55,381	71,637	129%
	Estate/Legacy Income Over 25K				0%				0%				0%
	Less Payroll and Benefits	29,664	30,313	(649)	2%	29,664	30,313	(649)	2%	29,664	29,065	599	-2%
	Less Total Other Expense	2,921	4,445	(1,524)	34%	2,921	4,445	(1,524)	34%	2,921	1,861	1,060	-57%
	Net Income/Loss Revenue	94,434	15,075	79,359	526%	94,434	15,075	79,359	526%	94,434	24,454	69,979	286%
	Special Events												
	Less Payroll and Benefits	51	-	51	0%	51	-	51	0%	51	17,501	(17,450)	-100%
	Less Total Other Expense	2,615	2,561	54	-2%	2,615	2,561	54	-2%	2,615	2,422	193	-8%
	Net Income/Loss Revenue	(2,691)	(3,407)	716	21%	(2,691)	(3,407)	716	21%	(2,691)	13,826	(16,517)	-119%
	Capital Campaign												
	Capital Campaign Revenue	130,032	-	130,032	0%	130,032	-	130,032	0%	130,032	65,640	64,392	98%
	Less Payroll and Benefits	5,778	5,390	388	-7%	5,778	5,390	388	-7%	5,778	7,899	(2,121)	27%
	Capital Campaign Expense	7	5,224	(5,217)	100%	7	5,224	(5,217)	100%	7	368	(361)	98%
	Net Income/Loss Revenue	124,247	(10,614)	134,861	1271%	124,247	(10,614)	134,861	1271%	124,247	57,373	66,874	117%
	Total Development	215,990	1,054	214,936	20392%	215,990	1,054	214,936	20392%	215,990	95,654	120,336	126%

Account Description	Consolidated by Department											
	Month of January 2021											
	Period To Date	Period To Date Budget	Actual Variance	Budget %	Y.T.D.	Y.T.D. Budget	Actual Variance	Budget %	Current Y.T.D.	Prior Y.T.D.	Actual Variance	Budget %
Net Agency Income/(Loss)	77,644	(147,936)	225,580	152%	77,644	(147,936)	225,580	152%	77,644	(72,917)	150,561	206%
Investments												
Investment Income	58,113	-	58,113	0%	58,113	-	58,113	0%	58,113	(62,654)	120,767	193%
Investment Expense	17,054	-	17,054	0%	17,054	-	17,054	0%	17,054	16,227	827	-5%
Net Investments	41,060	-	41,060	0%	41,060	-	41,060	0%	41,060	(78,880)	119,940	152%
Net Income/(Loss) After Investments	118,704	(147,936)	266,640	180%	118,704	(147,936)	266,640	180%	118,704	(151,797)	270,501	178%
Property-Klemenz												
Gain on sale of Klemenz Property	131,559	-	131,559	0%	131,559	-	131,559	0%	131,559	-	131,559	0%
Investment expense - Klemenz Property	11,376	0	11,376	0%	11,376	0	11,376	0%	11,376	2,358	9,018	-382%
Net Property	120,183	-	120,183	0%	120,183	-	120,183	0%	120,183	(2,358)	122,541	5197%
Total Net Income(Loss) after Property	238,887	(147,936)	386,824	261%	238,887	(147,936)	386,823	261%	238,887	(154,155)	393,043	255%

St. Joseph's Children's Home January 31, 2021 Consolidated Income Statement													
Account	Account Desc	Current Period	Budget	Actual Variance	Variance %	YTD	YTD Budget	Actual Variance	Variance %	Current YTD	Prior YTD	Actual Variance	Variance %
40505-1180	Revenue												
40510-1270	Residential State Billing	304,287	321,554	(17,267)	-5.4%	304,287	321,554	(17,267)	-5.4%	304,287	301,214	3,074	1.0%
40511-1270	CDC Parent	116,512	118,014	(1,502)	-1.3%	116,512	118,014	(1,502)	-1.3%	116,512	143,342	(26,831)	-18.7%
40515-1310	CDC - Positive Discipline	183	-	183	0.0%	183	-	183	0.0%	183	-	183	0.0%
40520-1310	Foster Care State Billing	109,127	117,250	(8,123)	-6.9%	109,127	117,250	(8,123)	-6.9%	109,127	96,668	12,459	12.9%
40522-1270	Adoption State Billing	88	2,458	(2,371)	-96.4%	88	2,458	(2,371)	-96.4%	88	79	9	11.1%
40524-1270	Ky Rev. Foster Care CDC Revenue	475	167	308	184.4%	475	167	308	184.4%	475	375	(375)	-100.0%
40525-1270	CDC Govt Subsidy	852	917	(65)	-7.1%	852	917	(65)	-7.1%	852	1,585	(733)	-46.2%
40526-1270	CDC Registration/Late Fees	262	100	162	162.0%	262	100	162	162.0%	262	450	(188)	-41.8%
40530-1270	CDC Returned Check Fees	170	200	(31)	-15.3%	170	200	(31)	-15.3%	170	319	(150)	-46.9%
40531-2040	Booth Income	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
40595-2040	Capital Prize Income	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
41065-1270	Picnic-Sponsorship	-	-	-	0.0%	-	-	-	0.0%	-	17,500	(17,500)	-100.0%
42003-3000	CDC - Ky Dept of Education Food Subs	2,143	2,250	(107)	-4.8%	2,143	2,250	(107)	-4.8%	2,143	3,509	(1,366)	-38.9%
42004-2000	Capital Campaign Revenue	130,032	-	130,032	0.0%	130,032	-	130,032	0.0%	130,032	65,640	64,392	98.1%
42005-2000	Direct Appeals	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
42005-2000	General Donation	122,593	47,083	75,510	160.4%	122,593	47,083	75,510	160.4%	122,593	53,827	68,766	127.8%
42006-2000	General Donation - Picnic	50	-	50	0.0%	50	-	50	0.0%	50	-	50	0.0%
42006-2040	Special Events	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
42006-3000	Special Events - picnic	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
42025-2000	Donations in Memory/Honor of	4,423	1,250	3,173	253.8%	4,423	1,250	3,173	253.8%	4,423	1,525	2,898	190.0%
43008-2000	Estate gifts over 25K	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
43010-2000	Estate Legacy Income	-	500	(500)	-100.0%	-	500	(500)	-100.0%	-	-	-	0.0%
43011-2000	Logowear Books Income	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
43015-1610	Gain/Loss on dissolution of affiliate	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
43015-2000	Other Misc Income	-	-	-	0.0%	-	-	-	0.0%	-	15	(15)	-100.0%
43015-2040	Other Misc Income	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
43018-2000	Gain Sale of Assets	3	-	3	0.0%	3	-	3	0.0%	3	14	(11)	-80.9%
43021-2000	Interest Income	1	-	1	0.0%	1	-	1	0.0%	1	1	0	26.7%
43021-2040	Interest Income	791,199	612,743	178,456	29.1%	791,199	612,743	178,456	29.1%	791,199	686,650	104,549	15.2%
60505	Wages & Benefits												
60510	Reg. Wages	376,416	400,002	(23,586)	-5.9%	376,416	400,002	(23,586)	-5.9%	376,416	397,175	(20,759)	-5.2%
60525	Overtime	37,503	38,667	(1,164)	-3.0%	37,503	38,667	(1,164)	-3.0%	37,503	40,767	(3,264)	-8.0%
60535	COVID wages	122	-	122	0.0%	122	-	122	0.0%	122	-	122	0.0%
61005	Total Salaries & Wages	414,041	438,669	(24,628)	-5.6%	414,041	438,669	(24,628)	-5.6%	414,041	437,941	(23,901)	-5.5%
61010	FICA	24,307	27,199	(2,892)	-10.6%	24,307	27,199	(2,892)	-10.6%	24,307	26,657	(2,350)	-8.8%
61015	Medicare	5,685	6,363	(678)	-10.7%	5,685	6,363	(678)	-10.7%	5,685	6,024	(340)	-5.6%
61020	403 (B) Match	6,679	7,096	(417)	-5.9%	6,679	7,096	(417)	-5.9%	6,679	7,093	(413)	-5.8%
61504	Other FR Tax	(2,973)	36	(3,009)	-8358.7%	(2,973)	36	(3,009)	-8358.7%	(2,973)	-	-	0.0%
61505	HSA Employer Contribution	318	275	43	15.8%	318	275	43	15.8%	318	305	13	4.4%
61506	Health Insurance	70,000	61,123	8,877	14.5%	70,000	61,123	8,877	14.5%	70,000	90,000	(20,000)	-22.2%
61507	Health Ins-EE Portion	(15,458)	(15,695)	237	-1.5%	(15,458)	(15,695)	237	-1.5%	(15,458)	(15,886)	428	-2.7%
61525	LIFE/STD/LTD	4,614	4,704	(90)	-1.9%	4,614	4,704	(90)	-1.9%	4,614	4,705	(91)	-1.9%
61530	Workers Comp	5,715	6,694	(979)	-14.6%	5,715	6,694	(979)	-14.6%	5,715	5,917	(202)	-3.4%
61530-1180	Tuition Staff Discounts	5,047	7,719	(2,672)	-34.6%	5,047	7,719	(2,672)	-34.6%	5,047	7,357	(2,310)	-31.4%
61530-1181	Tuition Staff Discounts-CDC Admin	1,376	2,867	(1,491)	-52.0%	1,376	2,867	(1,491)	-52.0%	1,376	1,926	(550)	-28.6%
61530-1181	Tuition Staff Discounts-	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
61530-1270	Tuition Staff Discounts-CDC Admin	428	1,252	(824)	-65.8%	428	1,252	(824)	-65.8%	428	2,093	(1,665)	-79.6%
61530-1310	Tuition Staff Discounts-CDC Admin	1,500	1,619	(119)	-7.4%	1,500	1,619	(119)	-7.4%	1,500	1,620	(120)	-7.4%
61530-1311	Tuition Staff Discounts-CDC Admin	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%

St. Joseph's Children's Home January 31, 2021 Consolidated Income Statement													
Account	Account Desc	Current Period	Budget	Actual Variance	Variance %	YTD	YTD Budget	Actual Variance	Variance %	Current YTD	Prior YTD	Actual Variance	Variance %
61530-1610	Tuition Staff Discounts-CDC Admin	-	304	(304)	100.0%	-	304	(304)	-100.0%	-	948	(948)	100.0%
61530-1615	Tuition Staff Discounts-COI	1,223	1,094	129	11.8%	1,223	1,094	129	11.8%	1,223	1,223	0.0%	0.0%
61530-1911	Tuition Staff Discounts-Plant	520	583	(63)	-10.8%	520	583	(63)	-10.8%	520	550	(30)	5.5%
61530-1912	Tuition Staff Discounts-Food Svc	-	-	-	0.0%	-	-	-	0.0%	-	220	(220)	100.0%
61530-2040	Tuition Staff Discount	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
0	CDC Hardship Discount	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
61535-1270	Employee Education-Admin	-	-	-	-	-	-	-	-	-	-	-	-
61535-1610	Employee Education-Admin	-	-	-	-	-	-	-	-	-	-	-	-
61540	Other Benefits	(190)	400	(590)	147.4%	(190)	400	(590)	147.4%	(190)	178	(367)	206.9%
	Total Payroll Taxes & Benefits	103,744	105,914	(2,170)	2.0%	103,744	105,914	(2,170)	2.0%	103,744	132,349	(25,632)	19.4%
	Operating Expense												
	Total Travel & Mileage	30	1,078	(1,048)	97.2%	30	1,078	(1,048)	97.2%	30	653	(622)	95.4%
	Total Depreciation	25,657	25,926	(269)	1.0%	25,657	25,926	(269)	1.0%	25,657	25,657	-	0.0%
	Total Maintenance	13,375	13,794	(419)	3.0%	13,375	13,794	(419)	3.0%	13,375	14,584	(1,209)	8.3%
	Total Utilities & telephone	20,276	21,324	(1,048)	4.9%	20,276	21,324	(1,048)	4.9%	20,276	25,646	(5,370)	20.9%
	Total Public Relations	2,524	7,763	(5,031)	64.8%	2,524	7,763	(5,031)	64.8%	2,524	3,368	(844)	25.1%
	Total Insurance	14,097	15,192	(1,095)	7.2%	14,097	15,192	(1,095)	7.2%	14,097	14,486	(389)	2.7%
	Total Rent/Lease	2,773	2,783	(10)	0.4%	2,773	2,783	(10)	0.4%	2,773	2,783	(9)	0.3%
	Total Program Supplies/Expenses	62,545	73,936	(10,862)	14.7%	62,545	73,936	(10,862)	14.7%	62,545	53,178	7,169	-13.5%
	Total Education & Entertainment	6,331	4,958	1,373	-27.7%	6,331	4,958	1,373	-27.7%	6,331	3,126	3,205	-102.5%
65579-1310	Foster Care Respite Expense	1,400	417	983	-235.7%	1,400	417	983	-235.7%	1,400	795	605	-76.1%
64001-1310	F/C Parent Screening Expense	580	250	330	-132.0%	580	250	330	-132.0%	580	(215)	795	369.8%
65640-1310	Foster Care Staff Incentive	1,270	458	812	-177.3%	1,270	458	812	-177.3%	1,270	193	1,077	-568.1%
	Foster Care Parent other expenses	3,250	1,125	2,125	-188.9%	3,250	1,125	2,125	-188.9%	3,250	773	2,477	-320.5%
	Total Food Services/Supplies	15,921	18,633	(2,712)	14.6%	15,921	18,633	(2,712)	14.6%	15,921	19,802	(3,881)	-19.6%
	Total Business & Professional	19,704	22,063	(2,359)	10.7%	19,704	22,063	(2,359)	10.7%	19,704	17,918	1,786	-10.0%
	Total Information Systems	5,419	3,525	1,894	-53.7%	5,419	3,525	1,894	-53.7%	5,419	3,771	1,649	-43.7%
68600-1180	Electronic Medical Records	923	1,000	(78)	7.8%	923	1,000	(78)	7.8%	923	900	23	-2.5%
68600-1310	Electronic Medical Records	483	483	0	-0.1%	483	483	0	-0.1%	483	900	23	-2.5%
68600-1610	Electronic Medical Records	1,540	1,542	(2)	0.1%	1,540	1,542	(2)	0.1%	1,540	1,250	290	-23.2%
68600-1615	Electronic Medical Records	195,770	216,096	(19,616)	9.1%	195,770	216,096	(19,616)	9.1%	195,770	189,276	4,006	-2.1%
	Total Other Expenses	713,555	760,679	(46,385)	6.1%	713,555	760,679	(46,385)	6.1%	713,555	759,567	(46,012)	6.1%
	Net Income	77,644	(147,936)	224,841	152.0%	77,644	(147,936)	224,841	152.0%	77,648	(72,917)	150,561	206.5%
	Other Income & Expense												
	Investment Income-net												
	Investment Income	58,113	-	58,113	0.0%	58,113	-	58,113	0.0%	58,113	(62,654)	120,767	192.8%
	Interest Expense	(17,054)	-	(17,054)	0.0%	(17,054)	-	(17,054)	0.0%	(17,054)	(16,227)	(827)	-5.1%
95010-2500	Klemenz Property gain on sale	131,559	-	131,559	0.0%	131,559	-	131,559	0.0%	131,559	-	131,559	0.0%
95012-2500	Investment Expense - Klemenz Property	(11,376)	-	(11,376)	0.0%	(11,376)	-	(11,376)	0.0%	(11,376)	(2,358)	(9,018)	-382.4%
95015-2500	Net Income from Investments	161,243	-	161,243	0.0%	161,243	-	161,243	0.0%	161,243	(81,238)	242,481	298.5%
	Net Income After Investments	238,887	(147,936)	386,823	261.5%	238,887	(147,936)	386,823	261.5%	238,887	(154,155)	393,042	285.0%

**St. Joseph Children's Home
2021 Budget**

St. Joseph Children's Home
2021 Budget
Consolidated Program

Account Description	2021 Budget
Programs	
Residential Revenue	3,823,154
Less Payroll and Benefits	2,772,367
Less Total Other Expenses	436,327
Net Income/Loss	<u>614,460</u>
CDC Revenue	1,484,671
Less Payroll and Benefits	1,305,630
Less Total Other Expenses	247,584
Net Income/Loss	<u>-68,543</u>
Foster Care Adoption Revenue	1,498,261
Less Payroll and Benefits	626,130
Less Total Other Expenses	669,765
Net Income/Loss	<u>202,366</u>
BHSO Revenue	46,788
Less Payroll and Benefits	24,807
Less Total Other Expenses	20,250
Net Income/Loss	<u>1,731</u>
General and Administration	
Less Payroll and Benefits	868,801
Less Total Other Expenses	402,805
Net Income/Loss	<u>1,271,606</u>
Plant Operations	
Less Payroll and Benefits	485,310
Less Total Other Expenses	735,619
Net Income/Loss	<u>1,220,929</u>
Total Programs	<u>-1,742,521</u>
Advancement	
Advancement Revenue	1,749,800
Less Payroll and Benefits	363,721
Less Total Other Expenses	53,335
Net Income/Loss	<u>1,332,744</u>
Special Events	605,000
Less Payroll and Benefits	30,730
Less Total Other Expenses	261,165

Net Income/Loss	<u>313,105</u>
Capital Campaign	
Capital Campaign Revenue	0
Capital Campaign Expense	<u>127,392</u>
Net Income/Loss	<u>-127,392</u>
Total Advancement Income(Loss)	<u>1,518,457</u>
Net Operating Income(Loss)	<u>-224,064</u>
Investments	
Investment Income	0
Investment Expense	<u>0</u>
Net Investments	<u>0</u>
Net Income(Loss) After Investments	<u>-224,064</u>
Klemenz Property Activity	0
Gain on sale	0
Expense	<u>0</u>
Net Klemenz Property	<u>0</u>
Net Income(Loss) After Klemenz Property Activity	<u><u>-224,064</u></u>

**St. Joseph Children's Home
2021 Budget - Consolidated**

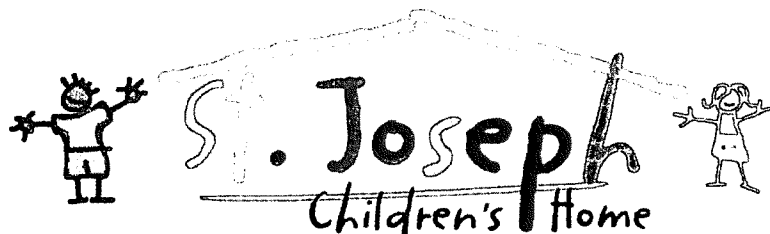
	Account Description	2021 Budget
40505-1180	Residential State Billing	3,823,154
40515-1310	Foster Care State Billing	1,468,761
40516-1310	Foster Care Home Study Billing	0
40520-1310	Adoption State Billing	29,500
	BHSO Revenue	46,788
40510-1270	CDC Parent	1,416,171
40522-1270	CDC - Ky Rev- FC-Kinship	2,000
40524-1270	CDC State FC CDC	0
40525-1270	CDC Govt. Subsidy	11,000
40526-1270	CDC Registration	2,500
40528-1270	CDC Returned check fees	3,000
40530-1270	CDC Supply Fee	23,000
41065-1270	CDC-Ky Dept of ED. Food subsidy	27,000
40531-2040	Booth Income	300,000
40532-2040	Pre-sales/OnLine Raffle	50,000
40535-2040	Peer to Peer Fundraising	50,000
40538-2040	Picnic-In Kind Donations	30,000
40595-2040	Picnic Sponsorship	100,000
42005-2040	General Donation	30,000
42006-2040	Special Event - Gaming	20,000
42007-2040	Special Event - Non- Gaming	20,000
43015-2040	Other Misc Income	5,000
43021-2040	Interest Income	0
40538-2000	In-Kind Donations	12,000
	PPP Loan forgiveness	1,151,800
42005-2000	General Appeals	565,000
42006-2000	Special Events- Adv	0
42025-2000	Donations in Memory of/ Honor of	15,000
43008-2000	Estates & Legacy over 25K	0
43010-2000	Estate Legacy Income	6,000
43015-2000	Other Misc Income	0
43018-2000	Gain on Sales of Assets	0
43021-2000	Interest Income	0
98000-3000	Capital Campaign Revenue	0
90000-2500	Unrealized Gains (Losses)	0
90010-2500	Gain/Loss on Beneficial Interest	0
90020-2500	Interest	0
90030-2500	Dividends	0
90040-2500	Beneficial Interest Distribution Income	0
90050-2500	Capital Gain Distribution	0
90070-2500	Realized Gains (Losses)	0

90090-2500	Unrealized Gains (Losses) Restricted	0
65012-2500	Klemenz Property gain in sale	0
	Total Revenue	<u>9,207,674</u>
	Wages & Benefits	
60505	Reg Wages	4,808,450
60510	Overtime	461,500
60535	COVID Wages	0
	Total Payroll	<u>5,269,950</u>
61005	FICA	325,599
61010	Medicare	76,151
61015	403(B) Match	84,965
61020-1610	Other Payroll taxes	436
61504	HSA Employer Contribution	3,311
61505	Health Insurance Cost	737,101
61506	Health Insur/EE Paid Portion	-189,655
61507	LIFE/LTD/STD	56,505
61520	403B Plan Expenses	0
61525	Worker's Comp	80,381
61530	Tuition Staff Discounts	92,644
61540	Other benefits	0
61545-1610	Retirement	4,800
	Total Benefits	<u>1,272,238</u>
62005	Total Travel and Mileage	12,100
61531	CDC Sibling/Referral Discounts	17,000
62501	Depreciation - Bldg	154,350
62515	Depreciation - Bldg Improvements	65,000
62520	Depreciation - Furniture & Fixtures	12,750
62525	Depreciation - Equipment	70,000
62530	Depreciation - Vehicles	9,000
63005	Grounds Maintenance	65,000
63009	Insurance Loss	0
63010	General Maintenance	5,000
63011	Playground Project	3,000
63012	General Maintenance \	35,000
63013	General Maintenance - CDC	10,000
63015	Vehicle Maintenance	5,000
63020	Equipment Maintenance	42,500
63025	Other Maintenance	10,000
63505	Electric and Gas Utilities	155,000
63510	Water/Sewer	50,000
63515	Local Phone	42,000
63530	Mobile Phones	8,875
64000	Employment Expense	30,000
64001	Foster Care Parent Screening	3,000

64005	Student Liability Insurance	300
64010	Advertising - Foster Care	3,000
64015	Advertising	11,200
64016	Marketing Swag	1,500
64017	Marketing - Social Media/Photos	3,000
64018	Marketing - Printing	10,000
64019	Website Expenses	2,000
64025	Outsourced Printing	29,500
64026	Special Events	10,750
64027	Special Event Exp - Gaming	3,000
64028	Special Event Exp - Non- Gaming	500
64030	Public Relations	3,300
64031	Staff Incentives	2,100
64032	Staff Education Assistance Program	2,500
64505	General Liability Insurance	111,300
64506	Umbrella Insurance	9,300
64510	D&O Insurance	23,000
64515	Fleet Liability Insurance	28,700
64520	Insurance-Picnic	10,000
65010	Rent/Lease Equip	33,400
65025	Rent/Lease Picnic	15,000
65500	CDC Supplies	7,000
65505	Office Supplies	11,800
65508	COVID Expense	30,000
65510	Small Equipment/Furniture	8,000
65515	PAC Expenses	0
65520	Clothing/linens	29,700
65530	Medical	7,000
65540	Supplies	90,400
65545	School Supplies	350
65546	Booth Prizes	20,000
65550	Toiletries	7,500
65555	Cleaning Services	76,000
65560	Cleaning Supplies	28,600
65565	Residential Allowances	5,000
65570	School/Education	2,250
65575	Activities	57,500
65579	Foster Parent Respite	5,000
65580	Foster Parent Payments	609,365
65583	Foster Parent Recruiting Exp	3,500
65640	FC Parent Reimbursement	5,500
66000	Food Vendors	60,000
66005	Food Service	685,036
66006	Staff Paid Lunches	0
66007	Food Service Allocation	-464,036
66015	Outside Meals	8,600
66030	Beverages	35,000

66501	Accreditation	4,800
66510	Vehicle Registration	400
66520	License Fees	17,175
67005	Legal Fees	35,000
67010	Audit Fees	29,500
67015	Consulting Fees	78,940
67025	Merchandise	400
67030	Security	25,000
67040	Pest Control	1,500
67045	Postage/shipping	15,920
67050	Bank Fees	5,000
67051	Credit Card Fees	10,800
67055	Staff Ed/Seminars	30,750
67060	Dues/Subscriptions	18,000
67065	Membership Fees	18,975
67075	Payroll Services	35,000
67505	Interest Exp.	450
67515	Bad Debt	0
67535	Miscellaneous/Special Projects (Dev)	17,000
68500	Hardware Maint.	1,000
	Billing Services	6,500
68505	Software Maintenance & Upgrade	41,000
68515	Computer Supplies	300
68600	Medical Records	49,150
95010	Investment Expense	0
95015	Investment Expense- Klemenz Property	0
	Total Operating Expense	<u>2,889,550</u>
	Net Income (Loss)	<u><u>-224,064</u></u>
		-224,064

0



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
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November 5, 1999

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1892-1963

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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 2/22/99

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.

-2-

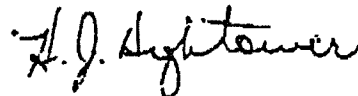
Mr. Mark E. Chopko

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 *MEC*
(Staff: Deirdre Halloran, Associate General Counsel)

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

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

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

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

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

EXPLANATION

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

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

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

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

2/ I.R.C. §3121(b)(8)(A).

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

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

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

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

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

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

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

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

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

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

- 5 -

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

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

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

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

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

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

Enclosure _

Klosterman, Francis E., St. Aloysius Church, Pewee Valley.
 Kramer, Raymond G., Holy Family Parish, Louisville.
 Krimple, George, Pewee Valley, KY.
 Krueer, Marvin L., St. Simon & Jude, Louisville.
 Lincoln, James Bruce, Spiritual Advisor, Curvill.
 Livers, Joseph F., St. Gregory, Farmua.
 Logsdon, Raymond L., St. Michael, Jeffersontown.
 Marcum, Herbert L.
 Markert, Clarence Robert, St. Ann Church-Chap., Presentation High School.
 Masterson, Donald E., Jefferson County Youth Center, Louisville.
 Mattingly, Thomas, St. Augustine, Lehanon.
 McCullough, Thomas B.
 McInty, David L., St. Timothy, Louisville.
 Miller, Norbert F., St. Bernard, Louisville.
 Mitchell, James B., Laton, 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.
 Olrich, James Charles, St. Elizabeth Ann Seton Church, Louisville.

Oshorne, 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.
 Prantwood, Harry, Resurrection, Louisville.
 Raibert, Joseph A., St. Bartholomew Church, Louisville.
 Ralston, William K., St. John Vianney, Louisville.
 Ratterman, Cletus A., Guardian Angels, Louisville.
 Ronald, Edward R., Jefferson Co. Dept. of Corrections, Louisville.
 Ryan, Thomas, Catholic Deaf Office.
 Scholl, George W., St. Athanasius Church, Louisville.
 Shutts, John F., SS. Mary & Elizabeth Hospital, Louisville.
 Siere, Ronald R., 13 Deer Hunter Dr., Salisbury, MD 21801.
 Singer, Ernest Len, On Leave.
 Simpson, John L., Holy Trinity, Louisville, and Catholic Charities.

Skeeters, William L., St. Gabriel, Louisville.
 Steinmetz, Richard Earl, Our Mother of Sorrows, Louisville.
 Stuber, Joseph F., Transfiguration, Graham.
 Sturgeon, James C., Sr., St. Pius X, Louisville.
 Thomas, William A., Church of the Resurrection, Louisville.
 Thornbury, Benjamin, Our Lady of Lourdes, Louisville.
 Toibert, Michael A., St. Thomas More, Louisville.
 Tomes, David R., On leave.
 Turner, James R., St. Martin de Porres, Louisville.
 Vescele, Michael, St. Christopher, Radcliff.
 Voll, Charles Joseph, Mother of Good Counsel, Louisville.
 Walther, Charles F., St. Rita, Louisville.
 Ward, James E., St. Margaret Mary, Louisville.
 Ward, Kenneth M., St. Albert the Great, Louisville.
 Wheatley, Joseph P., Norton Hospital-Konair Children's Hospital, Louisville.
 Whelan, John R., St. Martin of Tours, Fisherty.
 Wright, J. Patrick, Cathedral of the Assumption, Louisville.

INSTITUTIONS LOCATED IN THE ARCHDIOCESE

(A) COLLEGES AND UNIVERSITIES

LOUISVILLE Bellarmine 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. Kampehauer, Exec. Vice Pres.; Dr. Leonard J. Misan, Ph.D., Vice Pres. Institutional Advancement; Dr. Thomas LaBaugh, Ph.D., Vice Pres. Educational Services and Dean of Admissions; Dr. Richard L. Feltner, Ph.D., Dean of Rubel School of Business; Dr. Regina L. Munnie, Ph.D., Dean of Lansing School of Nursing, Education & Health Sciences; Rev. Leonard Callahan, Assoc. Vice Pres. for Religious Affairs; Clyde F. Crown, W. Frederick Hendrickson; George A. Killecourse; Eugene L. Zoeller; Clyde Chetwynde (BO). Priests 7; Sisters 9; Lay teachers 68; Students 2,676.
 Spalding University, 851 S. 4th St., 40203. ☎ 502-585-9811. Eileen M. Egan, S.C.N., Pres.; Mary A. Passalunghi, Asst. in the Pres.; Gerald H. Osawin, Dir. of Finance and Admin. Services; John A. Dillon, Jr., Provost and Dean of Graduate Studies; Sharon L. Gray, Asst. Provost; Byron Wunderlich, Registrar; Sr. Rosemary Surby, 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.I., Dean, School of Nursing and Health Sciences; Thomas C. Titun, Chair, Dept. of Psychology; Jill G. McKeivy, Chair, Dept. of Social Work; Gloria A. Fischer, Dir. of Library; Juanna M. Burka, Dir. of Weekend College; Eileen Mary Meyer, S.C.N., Dir. of Student Services; Eugene J. Hunkler, Vice Pres. University Advancement; M. Shobhan Reddy, Dir. of Public Relations; Kevin A. Thompson, Dir. of Admissions; Elinor E. Starr, Dir. of Student Financial Aid. Sisters 22; Brothers 2; Lay teachers 52; Students 1,240.
 ST. CATHARINE St. Catharine College, 40061. ☎ 606-376-9505. Dominican Sisters. Governor Martha Layne Collins, Pres.; Sr. Grace M. O'Leary, I.H.M., Vice Pres. & Academic Dean; Mary Ann Anselmo, Dean of Students. Sisters 10; Lay teachers 12; Students 246. *Rev. Robert R. Carl, Academic Dean*

(B) HIGH SCHOOLS, DIOCESSAN

LOUISVILLE Holy Cross High School, 5144 Dixie Highway, 40218. ☎ 502-447-4383. Mr. Frank Chumley, Acting Prin.; Rev. John T. Judle, Chap. Brothers 1; Ursuline Sisters 1; Lay teachers 29; Students 431.
 St. Francis DeSales High School, 425 Kenwood Dr., 40214. ☎ 502-368-6519. Mr. David F. Winkler, Prin.; Revs. Charles Slobig, O.Carm.; Michael Greenwell, O.Carm.; Kyrin Caggiano, O.Carm. Priests 3; Brothers 2; Lay teachers 27; Students 401.
 Trinity High School, 4011 Shelbyville Road, 40207. ☎ 502-895-9427. Mr. Peter Flaig, Prin.; Revs. Kevin Caster; Ronald J. Domhoff; R. Joseph Hemmerle; Harry A. Jansing; Donald W. Springman; David H. Zettel. Priests 6; Brothers 1; Sisters 1; Lay teachers 55; Students 1,015.
 BARDSTOWN Bethlehem High School, 40004. ☎ 502-348-8584. Sisters of Charity of Nazareth. Sr. Margaret Wilks, S.C.N., Prin. Sisters 5; Lay teachers 15; Students 183.

(C) HIGH SCHOOLS, PRIVATE

LOUISVILLE St. Xavier High School, Xaverian Brothers, 1608 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 33; Students 1,365.
 Assumption High School, 2170 Tyler Ln., 40205. ☎ 502-458-9561. Sisters of Mercy. Ms. Karen Rusa, Prin. Lay teachers 45; Students 712.
 Sacred Heart Academy, 2178 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. Mary F. Boyce, Prin.; Michael Johnson, Asst. Prin. Sisters of Mercy 2; Lay teachers 24; Students 320.
 Presentation Academy, 861 S. 4th St., 40203. ☎ 502-583-9935. 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. ☎ 502-368-4561. Karen M. Juliana, Prin. Sisters of St. Dominic (NL. 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. Religion 1; Lay teachers 11; Students 188.

(E) ELEMENTARY SCHOOLS, PRIVATE

LOUISVILLE All Saints Preparatory Academy, 724 S. 4th St., 40211. *Mrs. MARINA L. W. J.*
 St. Benedict's Center for Early Childhood Education, 2323 Omega Ave., 40210. ☎ 502-772-7324. Ms. Marcia Cummings, Exec. Dir. Students 106.
 Holy Angela Academy, Inc., 1408 S. Second St., 40208. ☎ 502-634-3223. Joseph M. Norion, Prin. Sisters 1; Lay teachers 5; Students 106.
 Merry Montessori School, 2181 Tyler Ln., 40205. ☎ 502-458-6545. Sr. Mary Alicia McGinty, R.S.M., Dir. Students 96.
 Sacred Heart Madri 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, 4801 Poplar Level Rd., 40213. Rev. James F. Valk, C.R.; Ann R. Thompson, Admin.
 Urban Montessori Schools, Inc., 639 S. Shelby, 40202. ☎ 502-589-4843. Mr. George Sauer, Admin.
 St. Columba Montessori.
 St. Vincent-Montessori. *St. Louis Bertrand*
 St. Martin Montessori.
 Ursuline Montessori School, 3105 Lexington Rd., 40206. ☎ 502-897-1811. Sr. Delores Kemper, O.S.U., Admin. Students 96.
 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. ☎ 502-459-9728. Sr. Jean Gertrude Mudd, O.S.U., Dir. Students 9.
 The DePaul School, 1928 Duker Ave., 40205. ☎ 502-459-6131. Sr. Anne Rita Mauch, S.C.N., Exec. Dir.; Mrs. Lillie Roberts, Prin. Lay teachers 43; Students 281.
 The DePaul School Saturday Tutorial Program, 1928 Duker Ave., 40205. ☎ 502-458-8131. 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 126.
 Ursuline Child Development Center, 3105 Lexington Rd., 40206. ☎ 502-895-7798. 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 5; Students 65.
 Ursuline Tutoring Center, 3115 Lexington Rd., 40206. ☎ 502-893-9125 Ext. 266. Sr. Cyrilla Kaslin, 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, 3106 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. ☎ 502-857-2969.
 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 38.
 St. Joseph Catholic Orphan Society, 2823 Frankfort Ave., 40206. ☎ 502-893-0241. Rev. Herman J. Naber, Exec. Dir.; Mr. Earl Hartlage, Pres.
 St. Thomas Orphan Society, Inc., P.O. Box 1073, 40201.
 St. Vincent's Orphan Society, Inc., P.O. Box 1073, 40201.

(H) GENERAL HOSPITALS

LOUISVILLE St. Anthony Medical Center. Legal Title: Sisters of St. Francis Health Services, Inc. St. Anthony Pl., 40204. ☎ 502-587-1161. 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; Basinsets 40.
 SS. Mary and Elizabeth Hospital, 1850 Bluegrass Ave., 40215. ☎ 502-361-6000. Sisters of Charity of Nazareth. Raymond W. Leitner, Chief Exec. Officer; Rev. Albert J. Hartlage, Sisters 12; Bed capacity 331; Patients assisted annually 55,703.
 BARDSTOWN Flager Memorial Hospital, 40004. ☎ 502-348-7923 Ext. 242. Sisters of Charity of Nazareth Health Corporation. Mr. Ross Frazier, Pres. & CEO. Sisters 5; Bed capacity 82; Basinsets 4; Patients assisted annually 19,454,776. Attended from St. Joseph Church.

FORMER
ARTICLES OF INCORPORATION

OF THE

ST. JOSEPH

Societas Roman Catholic

ORPHAN SOCIETY

Of Louisville, Kentucky

An Act to incorporate the "St. Joseph's Orphan Society of Louisville."

Section 1. Be it enacted by the General Assembly of the Commonwealth of Kentucky, That the members of the St. Joseph's Orphan Society, of Louisville, be and they are hereby created a body politic and corporate, by the name and style of "St. Joseph's Orphan Society, of Louisville," with perpetual succession, and by that name shall be capable of contracting and being contracted with, of suing and being sued, of pleading and being impleaded, of purchasing and holding all such real and personal estate as may be necessary and required for the use and accommodation of said Society. They shall have power to receive all necessary conveyances, to sell, convey, and dispose of all such real and personal estate as they may now have, or hereafter acquire; Provided, the amount vested in real estate, exclusive of the buildings thereon, shall not, at any time, exceed the sum of Ten Thousand Dollars.

Sec. 2. That the management of the concerns of said corporation shall be and is hereby confided to the present president, secretary, treasurer and their successors in office

as trustees, who shall have power to make all contracts pertaining to the real and personal estate, in all respects, either in purchasing, building, or renting, or for any other purpose which shall be binding and obligatory upon said Society, when made in pursuance of the rules, by-laws, and instructions of said Society; and service of process or notice on any of said trustees, shall be sufficient notice to said corporation.

Sec. 3. That said Society may, at any time, pass such by-laws, rules, and regulations, not inconsistent with the constitution and laws of this State, as may be necessary for the protection, management, and safekeeping of the property of said Society; and any money received for any trespass or injury done on or to the property aforesaid, shall be for the use and benefit of said Society, and be so applied.

Sec. 4. That said corporation shall have power to adopt, make, and use a common seal, and the same to break, alter, or amend at pleasure.

Sec. 5. That the objects of this corporation are only to enable said Society to hold and manage the property thereof; and this act, and the powers hereby granted, shall not be employed for any other purpose; and the General Assembly hereby reserves the right to change, alter, or amend this act at pleasure.

Approved December 2, 1851.

An act to amend an act, entitled: "An act to incorporate the St. Joseph's Orphan Society of Louisville," approved December 2, 1851.

Be it Enacted by the General Assembly of the Commonwealth of Kentucky:

Section 1. That the act, entitled: "An act to incorporate the St. Joseph's Orphan Society of Louisville," approved December 2, 1851, be, and hereby is, amended as follows: The said St. Joseph's Orphan Society of Louisville shall have the same power and control over the children now under their protection or that may hereafter be taken under their

protection, until they respectively attain the age of twenty-one years, that fathers have over their children, and guardians have over their wards; and the said Society shall have the right to receive, raise, take care of, educate, and bind out as apprentices, any child that they now have or may hereafter receive in their institution; but the County Court of Jefferson County, and the Louisville Chancery Court, shall have the power, on complaint made, to investigate the treatment of any child or children in said institution, and to review, correct, or annul or continue, any articles of apprenticeship that may be entered into under this act, if, upon investigation, such court should deem it advisable and just.

Sec. 2. This act shall be in force from its passage.
Approved March 7, 1868.

An act to amend the Charter of the "St. Joseph's Orphan Society of Louisville."

Be it Enacted by the General Assembly of the Commonwealth of Kentucky:

That the act, entitled "An act to incorporate the St. Joseph's Orphan Society of Louisville," approved December 2, 1851, and the act amending the same, approved March 7, 1868, be and they are hereby amended as follows, namely:

Section 1. The name of said Society is hereby changed so as to be the "St. Joseph's German Roman Catholic Orphan Society of Louisville, Kentucky," and said Society shall have power to convey by said new name and under a new seal to be adopted by it, any property or estate it may now own.

Sec. 2. The said corporation shall also have power to acquire real and personal estate, by gift, grant, devise or bequest.

Sec. 3. The purchase of real property lately made by said Society having increased the amount invested by it in real estate, exclusive of buildings beyond the sum of Ten Thousand Dollars, the limit provided by the original Charter of said Society, said purchase is hereby approved and legalized and shall be deemed as lawful as if said limitation had not existed at the time of said purchase.

Sec. 4. The Society may acquire and hold real estate, either for the use and accommodation of said Society, or for the secure investment of its funds, the value of which, exclusive of the buildings thereon, shall not exceed the sum of fifty thousand dollars.

Sec. 5. The said corporation shall have power to receive into its custody and under its control male children under twenty-one years of age, and female children under eighteen years of age, who have been or may be abandoned by their parents and who may in good faith be committed to its custody and control by two good citizens of this Commonwealth with the approval of the County Court of the County, where such child or children may be found, and any child or children so committed shall be and remain in the custody or under the control of said corporation until as to male children, they shall attain the age of twenty-one years and as to female children, they shall attain the age of eighteen years. The costs which necessarily attend the action of the County Court under this section shall be allowed by the County Court and be paid out of the county levy. The said Corporation shall also have power to receive into its custody and under its control all male children under twenty-one years and all female children under eighteen years of age, who may be committed to its custody and control by the father, or, in case the father be dead, by the mother, or in case the death of both father and mother, by the guardian of such child or children, and any child so received shall continue under the control or in the custody of said corporation until in the case of males they shall attain the age of twenty-one years and in the case of females they shall attain the age of eighteen years; and as to all children received by said corporation, it shall have all the powers and rights which parents have in maintaining, controlling and protecting their children, or as guardians have in maintaining, protecting and controlling their wards.

Sec. 6. For the purpose of raising funds for the support of orphan and destitute children and to make more effectual the management of the affairs and objects of the corporation, it is hereby provided that each German Roman Catholic congregation may form a branch society with three trustees. The Rector of the congregation shall be ex officio one of said trustees, and the members of said branch society, shall elect in December, eighteen hundred and eighty-four, two members of good standing as the other two, one of whom shall be elected to serve for two years and the other for one year. Thereafter they shall elect annually in December one trustee who shall serve two years. Each branch society

shall be organized and its business affairs managed as may be prescribed by the corporation and its by-laws, its present officers to serve until their successors in office are elected and have qualified.

Sec. 7. The business affairs and management of the corporation shall be under the direction, control and management of a Board of Trustees to be constituted as follows, to-wit: The Roman Catholic Bishop of Louisville and his successors in office, ex officio, shall be a member of said board and shall have supervisory powers over the proceedings and acts of said board, and may approve or nullify the same at his discretion, and may appoint from the Rectors who are members of this board, one as his representative and may delegate to him the same power vested in him by virtue of Sections Seven, Eight and Nine of this Charter. The members of the branch societies shall elect annually on such day in the month of December, as the by-laws may prescribe, a President, a Vice-President, a Treasurer, and two Secretaries to be known as the "Central Officers" and who, together with the Trustees selected as provided in Section Six, shall constitute the other members of said board, whose powers and duties shall be prescribed by the by-laws of the corporation. The present Board of Trustees shall hold their offices until their successors in office are duly elected and have qualified.

Sec. 8. The Board of Trustees may adopt any by-laws not inconsistent with the laws and constitution of the State and the constitution of the United States, but no by-laws shall be passed, changed or abrogated without the approval of the Bishop aforesaid.

Sec. 9. It shall be the duty of the Board of Trustees to appoint annually with the approval of the Bishop aforesaid a standing committee of three of its members, to be styled the "Committee of Admission and Control." It shall be the duty of said Committee to receive, discharge, apprentice or bind out in their discretion any or all children committed to the custody and control of the corporation provided, however, that said Committee shall at all times be under the control of the Board and may be removed at the pleasure of said Board, and provided furthermore that said Committee shall not bind out or apprentice any child except to a person of unexceptional character and shall in every case retain the right and power to rescind any contract of binding out or apprenticeship, when they or the Board of Trustees shall determine that the employer of the child has failed to fulfill his or her contract obligations or mistreated the child

committed to his or her care. The said Committee shall perform such other duties, as may be prescribed in the by-laws.

Sec. 10. All acts and parts of acts in conflict with this act are hereby repealed.

Sec. 11. This act shall take effect and be in force from and after its passage.

Approved March 28, 1884.

Form **W-9**
 (Rev. October 2018)
 Department of the Treasury
 Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

Print or type.
 See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
St. Joseph Catholic Orphan Society

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

Individual/sole proprietor or single-member LLC C Corporation S Corporation Partnership Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

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) _____

(Applies to accounts maintained outside the U.S.)

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

6 City, state, and ZIP code
Louisville, KY 40206

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number									
or									
Employer identification number									
6	1	-	0	4	7	5	2	8	6

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ▶ <i>Debra Turner / CFO</i>	Date ▶ <i>10/12/2020</i>
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General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

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

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

CONSOLIDATED FINANCIAL STATEMENTS

Years Ended December 31, 2019 and 2018

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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 statements of financial position as of December 31, 2019 and 2018, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the 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, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Deming, Malone, Linsay & Petroff

Louisville, Kentucky
June 3, 2020

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

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

December 31, 2019 and 2018

Assets	<u>2019</u>	<u>2018</u>
Current Assets		
Cash, designated cash, and cash equivalents:		
Cash and cash equivalents	\$ 252,759	\$ 609,208
Board designated cash	<u>472,063</u>	<u>117,308</u>
	724,822	726,516
Accounts receivable	428,472	475,540
Pledges receivable	999,796	545,540
Prepaid expenses	<u>103,631</u>	<u>84,081</u>
Total current assets	<u>2,256,721</u>	<u>1,831,677</u>
Property and Equipment		
Land	1,770,361	1,766,261
Buildings and improvements	6,907,278	6,856,592
Furniture and equipment	1,447,279	1,396,136
Vehicles	231,217	215,818
Construction in progress	<u>135,905</u>	<u>135,905</u>
	10,492,040	10,370,712
Less accumulated depreciation	<u>3,902,881</u>	<u>3,605,900</u>
	<u>6,589,159</u>	<u>6,764,812</u>
Other Assets		
Investments	21,687,638	16,938,553
Land held for sale	1,144,824	3,556,929
Pledges receivable	3,265,459	389,883
Beneficial interest in assets held by others	<u>2,694,557</u>	<u>1,913,654</u>
Total other assets	<u>28,792,478</u>	<u>22,799,019</u>
Total assets	<u>\$ 37,638,358</u>	<u>\$ 31,395,508</u>

See Notes to Consolidated Financial Statements.

Liabilities and Net Assets	<u>2019</u>	<u>2018</u>
Current Liabilities		
Accounts payable	\$ 75,004	\$ 54,741
Accrued expenses	<u>345,658</u>	<u>304,687</u>
Total current liabilities	<u>420,662</u>	<u>359,428</u>
Net Assets		
Without donor restrictions	29,926,428	28,065,483
With donor restrictions:		
Restricted by purpose or time	5,648,687	1,955,813
Restricted in perpetuity	<u>1,642,581</u>	<u>1,014,784</u>
Total with donor restrictions	7,291,268	2,970,597
Total net assets	<u>37,217,696</u>	<u>31,036,080</u>
Total liabilities and net assets	<u>\$ 37,638,358</u>	<u>\$ 31,395,508</u>

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

CONSOLIDATED STATEMENTS OF ACTIVITIES
Years Ended December 31, 2019 and 2018

	2019		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and other support			
Child development center tuition	\$ 1,588,755		\$ 1,588,755
Resident care revenues	3,729,219		3,729,219
Home based service revenues	1,327,849		1,327,849
Net investment return	1,490,758		1,490,758
Picnic income	796,709		796,709
Legacies and bequests	143,215	\$ 432,196	575,411
Contributions and grants	599,885	4,472,526	5,072,411
Easement revenue			
Other income	6,724		6,724
Gain on sale of assets	702,959		702,959
Write-off of uncollectible pledges		(269,066)	(269,066)
Change in beneficial interest in assets held by others		348,707	348,707
Net assets released from restrictions	663,692	(663,692)	
Total revenues and other support	11,049,765	4,320,671	15,370,436
Expenses			
Program services	6,719,970		6,719,970
Management and general	1,476,922		1,476,922
Fund-raising	991,928		991,928
Total expenses	9,188,820		9,188,820
Increase (decrease) in total net assets	1,860,945	4,320,671	6,181,616
Net assets at beginning of year	28,065,483	2,970,597	31,036,080
Net assets at end of year	\$ 29,926,428	\$ 7,291,268	\$ 37,217,696

See Notes to Consolidated Financial Statements.

2018		
<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
\$ 1,520,091		\$ 1,520,091
3,581,482		3,581,482
1,290,678		1,290,678
(78,174)		(78,174)
698,645		698,645
175,654		175,654
521,612	\$ 251,580	773,192
117,157		117,157
2,699		2,699
714,712		714,712
	(249,000)	(249,000)
<u>209,076</u>	<u>(209,076)</u>	
8,753,632	(206,496)	8,547,136
6,209,229		6,209,229
1,235,458		1,235,458
<u>818,390</u>		<u>818,390</u>
<u>8,263,077</u>		<u>8,263,077</u>
490,555	(206,496)	284,059
<u>27,574,928</u>	<u>3,177,093</u>	<u>30,752,021</u>
<u>\$ 28,065,483</u>	<u>\$ 2,970,597</u>	<u>\$ 31,036,080</u>

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

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

Years Ended December 31, 2019 and 2018

	2019				Total	2018				Total
	Program Services		Supporting Services			Program Services		Supporting Services		
	Child Development Center	Residential Services	Home Based Services	Program Services		Management and General	Picnic	Fund-raising	Other	
Salaries	\$ 1,087,167	\$ 2,268,606	\$ 520,246	\$ 3,876,019	\$ 767,590	\$ 55,189	\$ 314,793	\$ 5,013,591		
Payroll taxes	80,084	164,997	37,190	282,271	56,302	4,087	22,572	365,232		
Employee benefits	162,959	356,531	78,378	597,868	107,879	2,953	33,300	742,000		
Workers' compensation	6,873	47,166	5,329	59,368	3,836	275	1,722	65,201		
Directors' and officers' insurance					20,308			20,308		
Employment expenses					27,161			27,161		
Food, provisions, kitchen	223,681	222,625		446,306	16,423	148,951		611,680		
Program supplies and expenses	13,905	115,627	556,957	686,489	20,800	83,471	21,042	811,802		
Education and entertainment outside home		65,566		65,566				65,566		
Utilities	27,796	101,068	10,832	139,696	87,919	4,673	4,633	236,921		
Office supplies	1,964	8,129	2,115	12,208	52,752	307	20,602	85,869		
Postage		89		89	3,000	1,681	5,638	10,408		
Conferences, training and dues	6,368	4,259	19,233	29,860	28,650		13,902	72,412		
Consulting and professional fees	4,565	16,357	5,182	26,104	52,654	761	46,897	126,416		
Repairs and maintenance	26,293	74,296	4,594	105,183	43,031	12,960	2,297	163,471		
Depreciation	16,959	221,970	7,057	245,986	52,297	2,827	2,827	303,937		
Insurance	14,325	37,860	3,070	55,255	46,045		1,024	102,324		
House supplies and cleaning	12,158	43,566	4,053	59,777	37,487	2,026	2,026	101,316		
Truck and auto expense		4,714	483	5,197			483	5,680		
Miscellaneous	2,038	9,058	15,632	26,728	52,788	158,239	19,770	257,525		
	<u>\$ 1,687,135</u>	<u>\$ 3,762,484</u>	<u>\$ 1,270,351</u>	<u>\$ 6,719,970</u>	<u>\$ 1,476,922</u>	<u>\$ 478,400</u>	<u>\$ 513,528</u>	<u>\$ 9,188,820</u>		

2018

	Program Services				Supporting Services			
	Child Development Center	Residential Services	Home Based Services		Management and General	Fund-raising		Total
			Residential Services	Home Based Services		Picnic	Other	
Salaries	\$ 1,027,357	\$ 2,040,704	\$ 473,308	\$ 3,541,369	\$ 655,323	\$ 51,487	\$ 194,512	\$ 4,442,691
Payroll taxes	75,989	148,639	34,156	258,784	49,714	3,559	14,180	326,237
Employee benefits	193,104	318,904	45,218	557,226	47,466	1,183	17,815	623,690
Workers' compensation	8,791	55,588	6,724	71,103	4,950	611	1,793	78,457
Directors' and officers' insurance					19,454			19,454
Employment expenses					20,852			20,852
Food, provisions, kitchen	200,498	199,717		400,215	14,778	164,337		579,330
Program supplies and expenses	15,439	89,826	562,905	668,170	15,261	97,681	83,735	864,847
Education and entertainment outside home		53,164		53,164				53,164
Utilities	29,009	105,030	10,974	145,013	91,519	4,870	4,835	246,237
Office supplies	1,574	4,460	1,032	7,066	36,538	211	11,387	55,202
Postage					4,518	205	14,569	19,292
Conferences, training and dues	3,366	8,374	5,769	17,509	24,575	761	3,821	45,905
Consulting and professional fees	4,565	16,357	8,388	29,310	48,505	761	761	79,337
Repairs and maintenance	26,140	64,280	4,142	94,562	38,101	20,007	2,029	154,699
Depreciation	15,779	217,045	6,521	239,345	48,651	2,630	2,630	293,256
Insurance	12,149	32,109	2,604	46,862	39,050		868	86,780
House supplies and cleaning	11,285	40,438	3,762	55,485	34,796	1,881	1,881	94,043
Truck and auto expense		4,294	440	4,734			440	5,174
Miscellaneous	1,476	8,490	9,346	19,312	41,407	101,527	12,184	174,430
	<u>\$ 1,626,521</u>	<u>\$ 3,407,419</u>	<u>\$ 1,175,289</u>	<u>\$ 6,209,229</u>	<u>\$ 1,235,458</u>	<u>\$ 450,950</u>	<u>\$ 367,440</u>	<u>\$ 8,263,077</u>

See Notes to Consolidated Financial Statements.

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

CONSOLIDATED STATEMENTS OF CASH FLOWS
Years Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Cash Flows from Operating Activities		
Cash received from services provided	\$ 6,699,615	\$ 6,322,138
Cash received from contributions and grants	2,269,635	1,506,153
Cash paid to suppliers and employees	(8,737,139)	(7,875,020)
Investment income received	525,710	517,635
Interest paid	<u>(460)</u>	<u>(367)</u>
Net cash provided by operating activities	<u>757,361</u>	<u>470,539</u>
Cash Flows from Investing Activities		
Purchases of property and equipment	(132,148)	(340,076)
Proceeds from sale of land held for sale	3,118,928	3,125,199
Proceeds from sale of easement		117,157
Purchases of investments	(15,676,274)	(10,305,771)
Proceeds from sale of investments	<u>11,892,237</u>	<u>6,801,098</u>
Net cash used in investing activities	<u>(797,257)</u>	<u>(602,393)</u>
Cash Flows from Financing Activities		
Donations received for long-term purposes	<u>38,202</u>	<u>91,500</u>
Net cash provided by financing activities	<u>38,202</u>	<u>91,500</u>
Net decrease in cash, designated cash, and cash	(1,694)	(40,354)
Cash, designated cash, and cash equivalents at beginning of year	<u>726,516</u>	<u>766,870</u>
Cash, designated cash, and cash equivalents at end of year	<u><u>\$ 724,822</u></u>	<u><u>\$ 726,516</u></u>

See Notes to Consolidated Financial Statements.

	<u>2019</u>	<u>2018</u>
Reconciliation of Net Increase in Total Net Assets to Net Cash Provided by Operating Activities		
Net increase in total net assets	<u>\$ 6,181,616</u>	<u>\$ 284,059</u>
Adjustments to reconcile net increase in total net assets to net cash provided by operating activities:		
Depreciation	303,937	293,256
Discounts on long-term pledges	436,597	(53,470)
Gain on sale of assets	(702,959)	(714,712)
Proceeds from sale of easement		(117,157)
Change in beneficial interest in assets held by others	(348,707)	249,000
Net realized and unrealized (gain) loss on investments	(965,048)	549,520
Non-cash donation for long-term purposes	(432,196)	
Donations for long-term purposes	(38,202)	(91,500)
Change in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	47,068	(72,812)
Pledges receivable	(3,766,429)	111,029
Prepaid expenses	(19,550)	(11,315)
Increase (decrease) in:		
Accounts payable	20,263	(18,870)
Accrued expenses	<u>40,971</u>	<u>63,511</u>
Total adjustments	<u>(5,424,255)</u>	<u>186,480</u>
Net cash provided by operating activities	<u>\$ 757,361</u>	<u>\$ 470,539</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 Based 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 based services are provided by individuals at their homes within the Louisville and Southern Indiana areas.

SJ Kids Foundation, Inc. (Foundation) was a Section 501(c)(3) organization established in 2011 to perform fundraising to benefit and support the Society. In October 2018, the Board of Trustees voted to dissolve the Foundation, which was finalized during 2019.

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 years ended December 31, 2019 and 2018 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 statements 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.

The following provides a reconciliation of cash, cash equivalents, and restricted cash reported on the consolidated statements of financial position to the amount reported on the consolidated statements of cash flows:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$252,759	\$609,208
Board designated cash	<u>472,063</u>	<u>117,308</u>
	<u>\$724,822</u>	<u>\$726,516</u>

Investments:

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Net investment return is reported in the consolidated statements of activities and consists of interest and dividend income, realized and unrealized gains and losses, less external investment expenses.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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 statements of financial position.

Accounts 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. There was no allowance for doubtful accounts at December 31, 2019 and 2018.

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 are covered under a health plan which provides medical benefits. The Organization 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.

Net assets:

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

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor restrictions.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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

Donated services and in-kind contributions:

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

Contributed services must meet the specific expertise requirements and would normally have been purchased before they are recorded. Many individuals donate their time and perform a variety of tasks that assist the Organization for which no value has been assigned because these services do not meet the criteria for recognition in the consolidated financial statements. There were approximately \$35,000 of advertising services contributed for the year ended December 31, 2019. There were no contributed services for the year ended December 31, 2018.

Revenue recognition:

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

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the years ended December 31, 2019 and 2018, substantially all of the Organization's resident care and home based service revenue was derived from services to residents and home based clients who are beneficiaries of those various Kentucky agencies. Substantially all of the accounts receivable are due from those various Kentucky agencies for the years ended December 31, 2019 and 2018.

Child development center revenue is reported for child-care services provided. A deposit is required to hold a spot, while a registration fee and supply fee is paid upon enrollment. The performance obligation of providing child-care services is satisfied at a point in time when the services are rendered. Tuition fees are due on a weekly basis for services rendered.

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

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

Advertising:

The costs of advertising and public relations are expensed as they are incurred. Total advertising expense for the years ended December 31, 2019 and 2018 were approximately \$45,000 and \$17,000, respectively.

Functional allocation of expenses:

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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.

As of December 31, 2019 and 2018, 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.

Accounting changes:

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 606, Revenue from Contracts with Customers, as amended, supersedes or replaces nearly all revenue recognition guidance. These standards establish a new contract and control-based revenue recognition model, change the basis for deciding when revenue is recognized over time or a point in time, and expand disclosures about revenue.

The Organization adopted the requirements of Topic 606 as of January 1, 2019, utilizing the full retrospective method of transition and has adjusted the presentation in the financial statements accordingly. Adoption of the topic resulted in changes to accounting policies for child development center tuition, resident care revenue, home based service revenue and cost reimbursement grants, previously described. The Organization had various contracts in progress at January 1, 2019 and those contracts did not include a variable consideration component. The difference to revenue account balances at December 31, 2018, under the new guidance as opposed to the prior revenue recognition guidance for these contracts was determined to be immaterial. Accordingly, no adjustment to beginning net assets was necessary.

In November 2016, FASB issued ASU No. 2016-18, Statement of Cash Flows (Topic 230). The standard requires that a statement of cash flows detail the change during the period in total cash, cash equivalents, and amounts generally described as restricted cash or cash equivalents. The Organization has implemented Topic 230 and has adjusted the presentation in the financial statements accordingly. The adoption of this standard has been applied retrospectively to all periods presented.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Newly issued standards not yet effective:

The Financial Accounting Standards Board has issued accounting standards No. 2016-02, *Leases*, concerning the accounting for leases effective for years beginning after December 15, 2021 and No. 2018-13, *Fair Value Measurement: Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement* concerning required disclosures for investments for years beginning after December 15, 2019. The Organization is evaluating the impact that adoption of these standards will have on future financial position and results of operations.

Subsequent events:

Management has evaluated subsequent events through June 3, 2020, the date the consolidated financial statements were available to be issued.

Note 2. Liquidity and Availability

Financial assets available for general expenditure, that is without donor or other restrictions limiting their use, within one year of the December 31, 2019 balance sheet date, comprise the following:

Current financial assets:	
Cash and cash equivalents	\$ 724,822
Accounts receivable	428,472
Pledges receivable	999,796
Investments	<u>21,687,638</u>
Total current financial assets	23,840,728
Less board designation for renovation project	(15,688,750)
Less board designation for operating reserves	(7,140,827)
Less line-of-credit collateral	<u>(769,720)</u>
Available for general operations	<u>\$ 241,431</u>

The Organization has endowment funds that consist of donor-restricted endowments. Income from donor restricted endowments are considered restricted in perpetuity and are not available for general expenditure. Annual payments from these funds are approximately \$30,000 and may be used for general operations.

The Organization maintains an available line-of-credit in the amount of \$500,000, which could be drawn upon in the event of an anticipated liquidity need.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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

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

Note 3. Pledges Receivable

Pledges receivable consist of the following:

	<u>2019</u>	<u>2018</u>
Amounts due in:		
One year or less	\$ 999,796	\$ 545,540
One to five years	3,130,673	428,500
More than five years	<u>610,000</u>	<u> </u>
Total pledges receivable	4,740,469	974,040
Less discount to net present value	<u>(475,214)</u>	<u>(38,617)</u>
Net pledges receivable	<u>\$4,265,255</u>	<u>\$ 935,423</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 1.5% plus LIBOR (3.3% and 4.0% at December 31, 2019 and 2018, respectively).

Of the total gross pledges receivable as of December 31, 2019 and 2018, certain donors account for a significant portion of the total account balance as follows:

	<u>2019</u>	<u>2018</u>
Donor #1	\$2,000,000	\$ 662,500
Donor #2	500,000	249,670
Donor #3	450,000	
Donor #4	412,500	
Donor #5	<u>400,000</u>	<u> </u>
	<u>\$3,762,500</u>	<u>\$ 912,170</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 4. Investments

Investments are carried at fair value in the accompanying consolidated statements of financial position. Investments at December 31, 2019 and 2018 are as follows:

	2019		
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Cash and cash equivalents	\$ 9,157,763	\$ 9,157,763	
Equities	4,338,628	4,908,130	\$569,502
Domestic short term fixed income	2,222,033	2,223,755	1,722
Domestic fixed income	5,137,378	5,122,580	(14,798)
Municipal bonds	29,595	31,930	2,335
Alternative assets	<u>231,690</u>	<u>243,480</u>	<u>11,790</u>
	<u>\$21,117,087</u>	<u>\$21,687,638</u>	<u>\$570,551</u>
	2018		
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Cash and cash equivalents	\$ 4,899,009	\$ 4,899,009	
Equities	3,367,980	3,092,508	\$(275,472)
Domestic short term fixed income	1,000,000	990,246	(9,754)
Domestic fixed income	7,742,947	7,751,927	8,980
Municipal bonds	30,020	30,811	791
Alternative assets	<u>192,300</u>	<u>174,052</u>	<u>(18,248)</u>
	<u>\$17,232,256</u>	<u>\$16,938,553</u>	<u>\$(293,703)</u>

Investments were classified as without donor restrictions as of December 31, 2019 and 2018.

Note 5. Fair Value Measurements

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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

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

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

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

All assets have been valued using a market approach. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2019 and 2018.

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

Mutual bond funds, equities and alternative assets – 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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The following table sets forth the level, within the fair value hierarchy, of the Organization's investments at fair value as of December 31, 2019 and 2018:

	December 31, 2019		
	Level 1	Level 3	Total
Measured on a recurring basis:			
Cash and cash equivalents	\$ 9,157,763		\$ 9,157,763
Equities:			
Large cap core	2,066,128		2,066,128
Mid cap growth	382,866		382,866
Mid cap value	435,735		435,735
Small cap growth	458,390		458,390
Small cap value	405,635		405,635
Developed international	716,902		716,902
Emerging markets	442,474		442,474
Mutual bond funds:			
Domestic short term fixed income	2,223,755		2,223,755
Domestic fixed income	5,122,580		5,122,580
Municipal bonds	31,930		31,930
Alternative assets:			
Real estate investment trust	117,629		117,629
Master limited partnerships	125,851		125,851
Beneficial interest in assets held by others		<u>\$2,694,557</u>	<u>2,694,557</u>
Total assets at fair value	<u>\$21,687,638</u>	<u>\$2,694,557</u>	<u>\$24,382,195</u>
	December 31, 2018		
	Level 1	Level 3	Total
Measured on a recurring basis:			
Cash and cash equivalents	\$ 4,899,009		\$ 4,899,009
Equities:			
Large cap core	1,280,671		1,280,671
Mid cap growth	227,061		227,061
Mid cap value	228,781		228,781
Small cap growth	286,467		286,467
Small cap value	284,392		284,392
Developed international	488,166		488,166
Emerging markets	296,970		296,970
Municipal bond funds:			
Domestic short term fixed income	990,246		990,246
Domestic fixed income	7,751,927		7,751,927
Municipal bonds	30,811		30,811
Alternative assets:			
Real estate investment trust	83,420		83,420
Master limited partnerships	90,632		90,632
Beneficial interest in assets held by others		<u>\$1,913,654</u>	<u>1,913,654</u>
Total assets at fair value	<u>\$16,938,553</u>	<u>\$1,913,654</u>	<u>\$18,852,207</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, 2019 and 2018 are as follows:

	<u>2019</u>	<u>2018</u>
Balance, beginning of year	\$1,913,654	\$2,162,654
Contributions	432,196	
Change in value of beneficial interest	<u>348,707</u>	<u>(249,000)</u>
Balance, end of year	<u>\$2,694,557</u>	<u>\$1,913,654</u>

Of the five third-party trusts, four are held in perpetuity and one is reduced for the net present value of required annual payments totaling \$10,000 to 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 statements of activities. This trust is held in two separate investment accounts. The remaining principal of both accounts is to be paid to the Organization in an amount equal to its beneficial interest of 12% in the year 2032.

Investment returns for the years ended December 31, 2019 and 2018, consisted of the following:

	<u>2019</u>	<u>2018</u>
Investment returns:		
Interest and dividends	\$ 580,319	\$ 517,635
Realized and unrealized gains (losses)	965,048	(549,521)
Investment expenses	<u>(54,609)</u>	<u>(46,288)</u>
Total return on investments	<u>\$1,490,758</u>	<u>\$ (78,174)</u>

Note 6. Construction in Progress

During 2017, the Organization entered into two contracts with an architecture firm and a construction firm to undertake significant renovations of the Organization's building. During 2018, the Organization hired a Campaign Consultant to do a feasibility study and to consult throughout the project. The estimated total costs for the renovations are \$15 million with construction anticipated to begin in the fall of 2020 and extend over a two year period. As of December 31, 2018, the Organization had spent approximately \$136,000 on architectural and consulting fees. There were no additional expenditures made in 2019.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 7. Land Held for Sale

In 2005, the Organization recorded the bequest of an approximately 220-acre tract of real estate, which was valued at \$11,751,968 and classified as land held for sale. During 2014, the Organization listed the property for sale in two tracts. In subsequent years the second tract was subdivided into 4 sub-tracts. During 2017, tract one was sold. During 2018, sub-tract 2 from the second tract of land was sold at a gain of \$716,255 which is included in the consolidated statements of activities. During 2018, a \$117,157 payment was made for an easement on sub-tract 1 and the revenue is included in the consolidated statements of activities. During 2019, sub-tract 4 from the second tract of land was split into three parts, creating sub-tracts 4, 5 and 6. The sale of sub-tracts 3, 4 and 5 occurred in December 2019 and the gain on sale of \$702,959 is included in the consolidated statements of activities. Sub-tract 6 from the second tract is expected to be sold in a future year.

Note 8. Line-of-Credit

The Organization has a \$500,000 available line-of-credit with Stock Yards Bank & Trust Company. The line-of-credit has a floating interest rate of LIBOR plus 1.5%. The interest rates at December 31, 2019 and 2018 were 3.28% and 4.50%, respectively. Monthly payments of interest are required. Any outstanding principal and interest is due March 2021. Amounts borrowed are secured by assets of the Organization. There was no outstanding balance as of December 31, 2019 and 2018.

Note 9. Net Assets with Donor Restrictions

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

	<u>2019</u>	<u>2018</u>
Restricted for a specified purpose:		
Activities	\$ 20,000	\$ 7,084
Res School	9,299	8,753
Foster Care and other	24,325	29,184
Therapy	348	
Building renovation	4,060,224	91,500
Restricted for time	1,534,491	1,819,292
Endowments restricted in perpetuity	<u>1,642,581</u>	<u>1,014,784</u>
	<u>\$7,291,268</u>	<u>\$2,970,597</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Net assets are released from donor restrictions upon satisfaction of the restricted purpose, either by the occurrence of events specified by the donors or the expiration of time. Those amounts released from restrictions during the years ended December 31, 2019 and 2018, are as follows:

	<u>2019</u>	<u>2018</u>
Subject to expenditure for a specified purpose:		
Activities	\$ 9,965	\$ 28,766
Res School	8,913	2,245
Therapy	2,698	1,238
Foster Care and Other	41,364	15,797
Building renovations	298,282	
Subject to time restrictions	<u>302,470</u>	<u>161,030</u>
	<u>\$663,692</u>	<u>\$209,076</u>

Note 10. Endowment Funds

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

Changes in endowment net assets for the years ended December 31, 2019 and 2018 are as follows:

	<u>2019</u>	<u>2018</u>
Endowment net assets, beginning of period	\$1,014,784	\$1,138,198
Contributions	432,196	
Investment return:		
Unrealized (losses) gains	<u>195,601</u>	<u>(123,414)</u>
Endowment net assets, end of period	<u>\$1,642,581</u>	<u>\$1,014,784</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Interpretation of relevant law:

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

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

Return objectives and risk parameters:

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

Strategies employed for achieving objectives:

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

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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 11. Retirement Plan

The Organization has a tax deferred annuity retirement savings plan (Plan) for its employees. Employees may voluntarily contribute from 1% to 12% of their compensation each plan year through salary deferral. In 2019 and 2018, 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 \$77,000 and \$60,000 in 2019 and 2018, respectively.

Note 12. Potential Environmental Clean-Up Issue

The Organization'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 Organization 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 Organization has concluded that it does not have the information needed to estimate the range of time over which the Organization 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, 2019 and 2018. In the future, if this information becomes available, such as when the Organization plans to renovate or demolish the facility (See Note 6), it will evaluate the need to record the estimated fair value of the liability.

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 \$480,000 as of December 31, 2019.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 14. Subsequent Events

In April 2020, the Organization borrowed \$1,151,800 from the Small Business Administration Paycheck Protection Program. The loan matures in two years and has an interest rate of 1% with payments deferred for six months. The loan is subject to full or partial forgiveness based on the proceeds being used to keep employees employed for an eight-week period after the funds have been disbursed by the Small Business Administration.

Management is currently evaluating the impact of the COVID-19 pandemic on the industry and has concluded that while it is reasonably possible that the virus could have a negative effect on the Organization's financial position, and/or the results of its operations, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

**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 Catholic Orphan's Society

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:

G. A

Date: **06.21.2021**

Legal Signatory (please print):

Grace Akers

Title: **CEO**

Phone:

502.893.0241 Extension: **261**

Email: **gracea@sjkids.org**



Kentucky Secretary of State Michael G. Adams

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

[File Annual Report](#)

[File Statement of Change of Principal Office](#)

[File Statement of Change of registered Agent / Registered Address](#)

[Printable Forms](#)

[Additional Services](#)

[Certificates](#)

General Information

Organization Number	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	2/9/2021
Principal Office	2823 FRANKFORT AVE. LOUISVILLE, KY 402062693
Registered Agent	GRACE AKERS 2823 FRANKFORT AVENUE LOUISVILLE, KY 40206

Current Officers

President	Justin D Miller
Vice President	Kathy Thompson
Vice President	Cheryl Fisher
Secretary	Dennis Withey
Treasurer	Michael Ellis
Director	Paul Mullins
Director	Richard McChane

Individuals / Entities listed at time of formation

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

Images available online

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

Annual Report	2/9/2021	1 page	PDF	
Annual Report Amendment	10/29/2020	1 page	PDF	
Registered Agent name/address change	5/6/2020 3:13:44 PM	1 page	PDF	
Annual Report	5/6/2020	1 page	PDF	
Annual Report	5/30/2019	1 page	PDF	
Annual Report	4/27/2018	1 page	PDF	
Annual Report	4/18/2017	1 page	PDF	
Name Renewal	2/8/2017 3:51:23 PM	1 page	PDF	
Annual Report	6/2/2016	1 page	PDF	
Name Renewal	12/11/2015	1 page	tiff	PDF
Annual Report	3/27/2015	1 page	PDF	
Annual Report	3/20/2014	1 page	PDF	
Annual Report Amendment	3/7/2013	1 page	PDF	
Certificate of Assumed Name	1/24/2013	1 page	tiff	PDF
Certificate of Assumed Name	1/24/2013	1 page	tiff	PDF
Certificate of Assumed Name	1/24/2013	1 page	tiff	PDF
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Certificate of Assumed Name	1/24/2013	1 page	tiff	PDF
Certificate of Assumed Name	1/24/2013	1 page	tiff	PDF
Annual Report	1/10/2013	1 page	PDF	
Annual Report	7/2/2012	1 page	PDF	

Certificate of Assumed Name	6/19/2012	1 page	tiff	PDF
Name Renewal	11/4/2011	1 page	tiff	PDF
Name Renewal	3/23/2011 1:15:59 PM	1 page	PDF	
Annual Report	3/23/2011	1 page	PDF	
Annual Report	8/3/2010	1 page	PDF	
Annual Report	6/23/2009	1 page	PDF	
Annual Report	6/4/2008	1 page	tiff	PDF
Registered Agent name/address change	12/7/2007	1 page	tiff	PDF
Amendment	4/9/2007	2 pages	tiff	PDF
Certificate of Assumed Name	4/4/2007	1 page	tiff	PDF
Certificate of Assumed Name	4/4/2007	1 page	tiff	PDF
Annual Report	3/30/2007	1 page	tiff	PDF
Certificate of Assumed Name	5/26/2006	1 page	tiff	PDF
Annual Report	4/17/2006	1 page	tiff	PDF
Annual Report	4/19/2005	1 page	tiff	PDF
Annual Report	9/14/2004	1 page	tiff	PDF
Annual Report	7/16/2003	1 page	tiff	PDF
Annual Report	6/14/2002	1 page	tiff	PDF
Statement of Change	11/29/2001	1 page	tiff	PDF
Statement of Change	3/26/2001	1 page	tiff	PDF
Annual Report	8/24/2000	1 page	tiff	PDF
Certificate of Assumed Name	4/14/2000	1 page	tiff	PDF
Annual Report	7/8/1999	4 pages	tiff	PDF
Certificate of Assumed Name	3/22/1999	1 page	tiff	PDF
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Certificate of Assumed Name	3/22/1999	2 pages	tiff	PDF
Annual Report	6/2/1998	1 page	tiff	PDF
Annual Report	7/1/1997	1 page	tiff	PDF
Annual Report	7/1/1996	1 page	tiff	PDF
Reinstatement	12/21/1995	2 pages	tiff	PDF
Administrative Dissolution	11/1/1995	1 page	tiff	PDF
Annual Report	7/1/1995	4 pages	tiff	PDF
Annual Report	7/1/1994	4 pages	tiff	PDF
Annual Report	7/1/1993	3 pages	tiff	PDF
Annual Report	7/1/1992	3 pages	tiff	PDF

Annual Report	7/1/1991	1 page	tiff	PDF
Annual Report	7/1/1989	1 page	tiff	PDF
Statement of Change	6/3/1988	1 page	tiff	PDF
Letters	7/14/1987	1 page	tiff	PDF
Amendment	3/19/1985	5 pages	tiff	PDF
Statement of Change	5/23/1984	2 pages	tiff	PDF
Statement of Change	8/29/1977	2 pages	tiff	PDF
Statement of Change	2/7/1977	2 pages	tiff	PDF
Letters	1/13/1977	1 page	tiff	PDF
Amendment	1/20/1959	4 pages	tiff	PDF
Statement of Change	1/20/1959	2 pages	tiff	PDF
Amendment	12/29/1958	4 pages	tiff	PDF
Amendment	3/28/1884	4 pages	tiff	PDF
Amendment	3/7/1868	1 page	tiff	PDF

Assumed Names

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

ST. JOE'S	Inactive
ST. JOSEPH'S HOME	Inactive
ST. JOE'S HOME	Inactive
ST. JOSEPH CHILDRENS HOME FOR ORPHANS	Inactive
ST. JOSEPH'S CDC	Inactive
SJ KIDS	Inactive
ST. JOSEPH HOME FOR CHILDREN	Inactive

Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	2/9/2021 5:02:06 PM	2/9/2021 5:02:06 PM	
Amendment to annual report	10/29/2020 9:36:22 AM	10/29/2020 9:36:22 AM	
Annual report	5/6/2020 4:54:04 PM	5/6/2020 4:54:04 PM	
Registered agent address change	5/6/2020 3:13:44 PM	5/6/2020 3:13:44 PM	
Annual report	5/30/2019 1:16:41 PM	5/30/2019 1:16:41 PM	
Annual report	4/27/2018 10:23:51 AM	4/27/2018 10:23:51 AM	
Annual report	4/18/2017 4:12:09 PM	4/18/2017 4:12:09 PM	
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	THE HOME FOR ORPHANS
Added assumed name	1/24/2013 2:02:03 PM	1/24/2013	TLC TRAVEL CLUB
Added assumed name	1/24/2013 2:01:13 PM	1/24/2013	ST. JOSEPH'S CHILD DEVELOPMENT CENTER
Added assumed name	1/24/2013 2:00:19 PM	1/24/2013	THE ORPHANS HOME
Added assumed name	1/24/2013 1:59:23 PM	1/24/2013	THE ORPHANAGE
Added assumed name	1/24/2013 1:58:19 PM	1/24/2013	ST. JOSEPH ROMAN CATHOLIC ORPHAN SOCIETY
Added assumed name	1/24/2013 1:57:12 PM	1/24/2013	SJCOS
Added assumed name	1/24/2013 1:56:15 PM	1/24/2013	ST. JOSEPH HOME FOR CHILDREN
Added assumed name	1/24/2013 1:49:11 PM	1/24/2013	SJ KIDS

Added assumed name	1/24/2013 1:48:03 PM	1/24/2013	ST. JOSEPH CHILDRENS HOME FOR ORPHANS
Added assumed name	1/24/2013 1:46:07 PM	1/24/2013	ST. JOE'S HOME
Added assumed name	1/24/2013 1:45:08 PM	1/24/2013	ST. JOSEPH'S HOME
Added assumed name	1/24/2013 1:42:51 PM	1/24/2013	ST. JOE'S
Added assumed name	1/24/2013 1:41:58 PM	1/24/2013	ST. JOSEPH'S
Added assumed name	1/24/2013 1:41:10 PM	1/24/2013	ST. JOSEPH HOME FOR ORPHANS
Added assumed name	1/24/2013 1:39:46 PM	1/24/2013	ST. JOSEPH'S ORPHANAGE
Added assumed name	1/24/2013 1:37:50 PM	1/24/2013	ST. JOSEPH'S CHILDRENS HOME
Added assumed name	1/24/2013 1:35:57 PM	1/24/2013	ST. JOSEPH CDC
Added assumed name	1/24/2013 1:29:07 PM	1/24/2013	ST. JOSEPH'S CATHOLIC ORPHANAGE
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	LADIES SEWING SOCIETY OF ST. JOSEPH CHILDREN'S HOME
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	ST. JOSEPH HOME ALUMNI ASSOCIATION LADIES SEWING SOCIETY OF ST. JOSEPH CHILDREN'S HOME
Added assumed name	4/4/2007 11:47:06 AM	4/4/2007	
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	ST. JOSEPH CHILDREN'S HOME
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	
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Registered agent address change	3/26/2001 11:13:38 AM	3/26/2001	
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Annual report	5/9/2000	5/9/2000	
Added assumed name	4/14/2000 9:57:28 AM	4/14/2000	TLC TRAVEL CLUB
Added assumed name	3/22/1999	3/22/1999	ST. JOSEPH'S CHILDRENS HOME
Added assumed name	3/22/1999	3/22/1999	ST. JOSEPH'S ORPHANAGE
Added assumed name	3/22/1999	3/22/1999	ST. JOSEPH'S CATHOLIC ORPHANAGE
Added assumed name	3/22/1999	3/22/1999	ST. JOSEPH HOME FOR ORPHANS
Added assumed name	3/22/1999	3/22/1999	ST. JOSEPH'S
Added assumed name	3/22/1999	3/22/1999	ST. JOE'S
Added assumed name	3/22/1999	3/22/1999	ST. JOSEPH'S HOME
Added assumed name	3/22/1999	3/22/1999	ST. JOE'S HOME
Added assumed name	3/22/1999	3/22/1999	ST. JOSEPH CHILDRENS HOME FOR ORPHANS
Added assumed name	3/22/1999	3/22/1999	ST. JOSEPH'S CDC
Added assumed name	3/22/1999	3/22/1999	SJ KIDS
Added assumed name	3/22/1999	3/22/1999	ST. JOSEPH HOME FOR CHILDREN
Added assumed name	3/22/1999	3/22/1999	SJCOS
Added assumed name	3/22/1999	3/22/1999	ST. JOSEPH ROMAN CATHOLIC ORPHAN SOCIETY
Added assumed name	3/22/1999	3/22/1999	THE ORPHANAGE
Added assumed name	3/22/1999	3/22/1999	THE ORPHANS HOME
Added assumed name	3/22/1999	3/22/1999	THE HOME FOR ORPHANS
Added assumed name	3/22/1999	3/22/1999	ST. JOSEPH'S CHILD DEVELOPMENT CENTER
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	ST. JOSEPH'S GERMAN ROMAN CATHOLIC SOCIETY OF LOUISVILLE, KENTUCKY

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