

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

**Applicant/Program:** Jefferson County Public Education Foundation  
**Applicant Requested Amount:** \$20,000  
**Appropriation Request Amount:** \$20,000 -

**Executive Summary of Request**  
 NDF to JCPS / Minor Lane Elementary School for the development & installation of a Playground - for the purpose of enhancing its school climate and student services - and to provide a valuable community service for surrounding children & families - where over 47 percent live below the poverty line. It is noteworthy that Minor Lane Elementary is 5 - 8 miles away from the nearest city park and public transportation is not available.

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.

13 District #      Vicki Aubrey Welch Primary Sponsor Signature      \$10,000 Amount      3/2/2017 Date

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

**Approved by:**  
 \_\_\_\_\_  
 Appropriations Committee Chairman      Date  
 Final Appropriations Amount: \_\_\_\_\_

**Applicant/Program:**

JCPS / Minor Lane Elementary School - Playground Installation Project

**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	<i>Chevi B. Hamilton</i>	\$ <i>10,000</i>
District 6	_____	\$ _____
District 7	_____	\$ _____
District 8	_____	\$ _____
District 9	_____	\$ _____
District 10	_____	\$ _____
District 11	_____	\$ _____
District 12	_____	\$ _____
District 13	_____	\$ _____
District 14	_____	\$ _____
District 15	_____	\$ _____

**Applicant/Program:**

**Additional Disclosure and Signatures**

**Additional Council Office Disclosure**

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

District 16 \_\_\_\_\_ \$ \_\_\_\_\_

District 17 \_\_\_\_\_ \$ \_\_\_\_\_

District 18 \_\_\_\_\_ \$ \_\_\_\_\_

District 19 \_\_\_\_\_ \$ \_\_\_\_\_

District 20 \_\_\_\_\_ \$ \_\_\_\_\_

District 21 \_\_\_\_\_ \$ \_\_\_\_\_

District 22 \_\_\_\_\_ \$ \_\_\_\_\_

District 23 \_\_\_\_\_ \$ \_\_\_\_\_

District 24 \_\_\_\_\_ \$ \_\_\_\_\_

District 25 \_\_\_\_\_ \$ \_\_\_\_\_

District 26 \_\_\_\_\_ \$ \_\_\_\_\_

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**Legal Name of Applicant Organization** JCPS / Minor Lane Elementary School

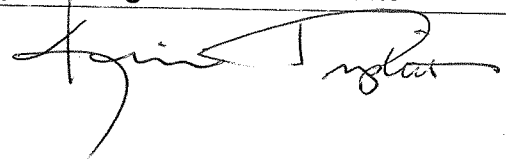
**Program Name and Request Amount** Playground Development & Installation

**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"> <li>▶ Kentucky Secretary of State?</li> <li>▶ Louisville Metro Revenue Commission?</li> <li>▶ Louisville Metro Government?</li> <li>▶ Internal Revenue Service?</li> <li>▶ Louisville Metro Human Relations Commission?</li> </ul>	<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"/> Yes
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"/> ...
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="checkbox"/> N/A
Are the Articles of Incorporation of the Agency included?	<input type="checkbox"/> Yes
Is the IRS Form W-9 included?	<input type="checkbox"/> Yes
Is the IRS Form 990 included?	<input type="checkbox"/> Yes
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> No
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="checkbox"/> No


Prepared by: **Kevin Triplett, Legislative Assistant**

Date: 3/2/2017



**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

SECTION 1 – APPLICANT INFORMATION			
<b>Legal Name of Applicant Organization:</b> Jefferson County Public Education Foundation <i>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</i>			
<b>Main Office Street &amp; Mailing Address:</b> Van Hoose Education Center 3332 Newburg Road Louisville, KY 40218			
<b>Website:</b> <a href="https://www.jefferson.kyschools.us/">https://www.jefferson.kyschools.us/</a>			
<b>Applicant Contact:</b>	Kristin Wingfeld	<b>Title:</b>	Coordinator School/Business Partner
<b>Phone:</b>	485-3995	<b>Email:</b>	kristin.wingfeld@jefferson.kyschools.us
<b>Financial Contact:</b>	Denise DeWitt	<b>Title:</b>	Grants & Awards Accounting Coordinator
<b>Phone:</b>	485-3734	<b>Email:</b>	denise.dewitt@jefferson.kyschools.us
<b>Organization's Representative who attended NDF Training:</b>			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
<b>Program Facility Location(s):</b>	Minors Lane Elementary School, 8510 Minors Lane		
<b>Council District(s):</b>	13 & 5	<b>Zip Code(s):</b>	40219 & 40211
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
<b>PROGRAM/PROJECT NAME:</b> Minors Lane Playground			
<b>Total Request: (\$)</b>	20,000	<b>Total Metro Award (this program) in previous year: (\$)</b>	0
<b>Purpose of Request (check all that apply):</b>			
<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 checked="" type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
<b>The Following are Required Attachments:</b>			
IRS Exempt Status Determination Letter Current year projected budget Current financial statement Most recent IRS Form 990 or 1120-H Articles of Incorporation (current & signed) Cost estimates from proposed vendor if request is for capital expense		Signed lease if rent costs are being requested IRS Form W9 Evaluation forms if used in the proposed program Annual audit (if required by organization) Faith Based Organization Certification Form, if applicable	
<b>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.</b>			
<b>Source:</b>	NDF	<b>Amount: (\$)</b>	3,500
<b>Source:</b>	NDF	<b>Amount: (\$)</b>	23,000
<b>Source:</b>	NDF	<b>Amount: (\$)</b>	5,000
Has the applicant contacted the BBB Charity Review for participation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Has the applicant met the BBB Charity Review Standards? <input type="checkbox"/> Yes <input type="checkbox"/> No			

Applicant's Initials 

**Additional Louisville Metro Government Grants for Fiscal Year Ending June 30, 2017**

<b>School</b>	<b>Program</b>	<b>Amount</b>
Johnsontown Road Elementary School	Walking Track	\$5,000.00
Okolona Elementary School	Playground	\$10,000.00
Schaffner Elementary School	Playground	\$9,000.00
Southern High School	Youth Service Center	\$6,000.00
Blake Elementary School PTA	Playground	\$7,586.81

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 - AGENCY DETAILS

**Describe Agency's Vision, Mission and Services:**

The Jefferson County Public Education Foundation is applying on behalf of Minors Lane Elementary School (MLES). The school aligns with the vision of Jefferson County Public Schools: students graduate prepared, empowered, and inspired to reach their full potential and contribute as thoughtful, responsible citizens of our diverse, shared world. The mission of MLES is to provide a healthy atmosphere where each student can grow to his or her maximum capacity educationally, socially, emotionally, and physically.

MLES serves 428 students in grades K-5. Nearly half of its students (47.5%) qualify as English Language Learners, which is the fourth highest ESL enrollment percentage of any school in the state. MLES is a globally diverse learning environment representing 19 different primary languages. Students overcome socioeconomic challenges as they progress academically: for the current school year, 98% of students receive free-or-reduced lunch.

In addition to instruction that addresses the Kentucky Academic Standards, MLES offers many services to meet the needs of and engage individual learners. We provide daily small group interventions for students struggling with literacy skills and English language acquisition. Students enjoy unique educational opportunities through our Science Technology Engineering and Math lab (STEM), agriculture lab, and arts program (music, drama, and dance).

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Jim Allen	Dec 31, 2019
Franklin Jelsma	Dec 31, 2019
Joe Seiler	Dec 31, 2019
Henry Heuser, Jr.	Dec 31, 2018
Robert Arnold	Dec 31, 2019
Mike Brown	Dec 31, 2017
Vik Chadha	Dec 31, 2019
Al Cornish	Dec 31, 2018
Alex Gerassimides	Dec 31, 2018
Joe Hardesty	Dec 31, 2017
Audwin Helton	Dec 31, 2018
Lynn Heuther	Dec 31, 2018
Kevin Joynt	Dec 31, 2019
Tanja Oquendo	Dec 31, 2017
Mitch Rue	Dec 31, 2018
Ken Selvaggi	Dec 31, 2018
Mark Shirkness	Dec 31, 2017

**Describe the Board term limit policy:**  
 The board does not limit the terms of its members.

Three Highest Paid Staff Names	Annual Salary
Sam Corbett	152,400

Applicant's Initials



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.):**

MLES seeks to improve its school climate and student services through installation of a school playground. In the school's 50 year history, it has never had a playground. MLES has attempted to address this issue by using sports equipment, such as playground balls, at recess times, but these activities are not appealing to all students. A school playground will interest students and provide a needed resource. The school is nestled in a neighborhood where nearly half (47.32%) of the families live below the poverty line. The Minors Lane area is a significant distance (5 and 8 miles) from the two closest city parks and does not have a public transportation stop.

The project will begin in February 2017 with purchasing of equipment and conclude in March 2017 with installation of the playground and a ribbon-cutting ceremony to celebrate the occasion.

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

MLES will use the district's procurement process and contract with an approved vendor to install playground equipment. The school had identified the following items as age- and developmentally-appropriate: fitness cluster, free-standing slide, maypole, a "Ten Spin," and mulch and timbers for the playground surface. Costs for installation are also included in the budget request.



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

N/A

**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.

N/A

- 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.

N/A

**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:**

We will use the annual Comprehensive School Survey to measure the impact of the new playground on our school's culture. We will compare results from 2016-17 to results from 2015-16 on two questions on the survey: "I think school is fun" and "I enjoy going to school." An increase in the percentage of students that agree with these survey items will show improvements in our school culture that have been influenced by the new playground.

**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.**

An example of our collaborative relationships with other community organizations is our ongoing Boy Scouts troop. For 8 years, MLES has hosted a troop that meets twice a month. Our troop typically involves 12 students each year. The installation of a playground will provide an additional resource for the troop, which conducts some of its programming outdoors.

**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
<b>A: Personnel Costs Including Benefits</b>			
<b>B: Rent/Utilities</b>			
<b>C: Office Supplies</b>			
<b>D: Telephone</b>			
<b>E: In-town Travel</b>			
<b>F: Client Assistance (See Detailed List on Page 8)</b>			
<b>G: Professional Service Contracts</b>	5,800		5,800
<b>H: Program Materials</b>			
<b>I: Community Events &amp; Festivals (See Detailed List on Page 8)</b>			
<b>J: Machinery &amp; Equipment</b>	14,200	15,178	29,378
<b>K: Capital Project</b>			
<b>L: Other Expenses (See Detailed List on Page 8)</b>			
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>			
<b>% of Program Budget</b>	57 %	43 %	100%

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

Other State, Federal or Local Government	10,448
United Way	
Private Contributions (do not include individual donor names)	
Fees Collected from Program Participants	
Other (please specify)	4,730 (vendor discount)
Total Revenue for Columns 2 Expenses **	15,178

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

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



**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

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


Donor*/Type of Contribution	Value of Contribution	Method of Valuation
In-Kind in the form of a discount	\$4,730	Formal estimate from vendor
<p align="center"><i>Total Value of In-Kind</i>                      (to match Program Budget Line Item.                      Volunteer Contribution &amp; Other In Kind)</p>	\$4,730	

\* 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: July 1

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:

Applicant's Initials 

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 7 – CERTIFICATIONS & ASSURANCES

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

#### Standard Assurances

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

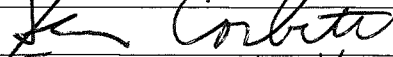
#### Standard Certifications

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:	2/28/17
Legal Signatory: (please print):	Sam Corbett	Title:	Ex Dir
Phone:	Extension:	Email:	samc@clouisville.gov



Miracle of KY & TN  
 Tami Phillips  
 931 Commerce Drive  
 Leitchfield, Ky. 42754  
 Phone: 1-800-251-5578  
 tami@miraclekytn.com

# Quotation

Quote #	17-0106-11
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To

Minors Lane Elementary	Date	01-06-16
8510 Minors Lane	Contact	Zachary Eckels
Louisville, Ky. 40219	Project	Playground
	Fax	

We propose to furnish the following described materials.

Qty	Model #	Description	Price Total
1	304j	Ten Spin	\$2,880
1	714-432J	Fitness Cluster	\$12,877
1	656388	8' high slide	\$3,883
1	753	Maypole	\$2,885
175cy		Wood mulch	\$3,000
69		4' playground timbers	\$2,415
		Freight	\$1,438
		Installation of above	\$5,800
		Discount	-\$4,730
		<b>Total</b>	<b>\$30,448</b>

Quote good for 30 days, due to freight cost. Installation prices will assume normal soil conditions and does not include rock excavation \$75 per foot for rock break minimum. Unless otherwise noted quote does not include prevailing wages, taxes, freight, permits, state or local approvals, performance bond, engineering seals, testing, site preparation, borders, safety surfacing, unloading, storage, security, fencing, landscaping, trash removal or soils (We are not responsible for the seed and straw of disturbed areas.)

*J.E.* Initial

This quotation, after acceptance by the buyer and when thereafter approved by an authorized official of the seller, in writing, will become a contract. Until so approved, is not a contract and is not binding on the seller in any way. If buyer does not give acceptance within 30 days, this quotation is subject to possible price revision.

Miracle Recreation of KY & TN

Accepted

*Zachary Eckels - Minors Lane*  
 Name of Buyer

By

*[Signature]*  
 Authorized Signature

Approved by

Authorized Signature

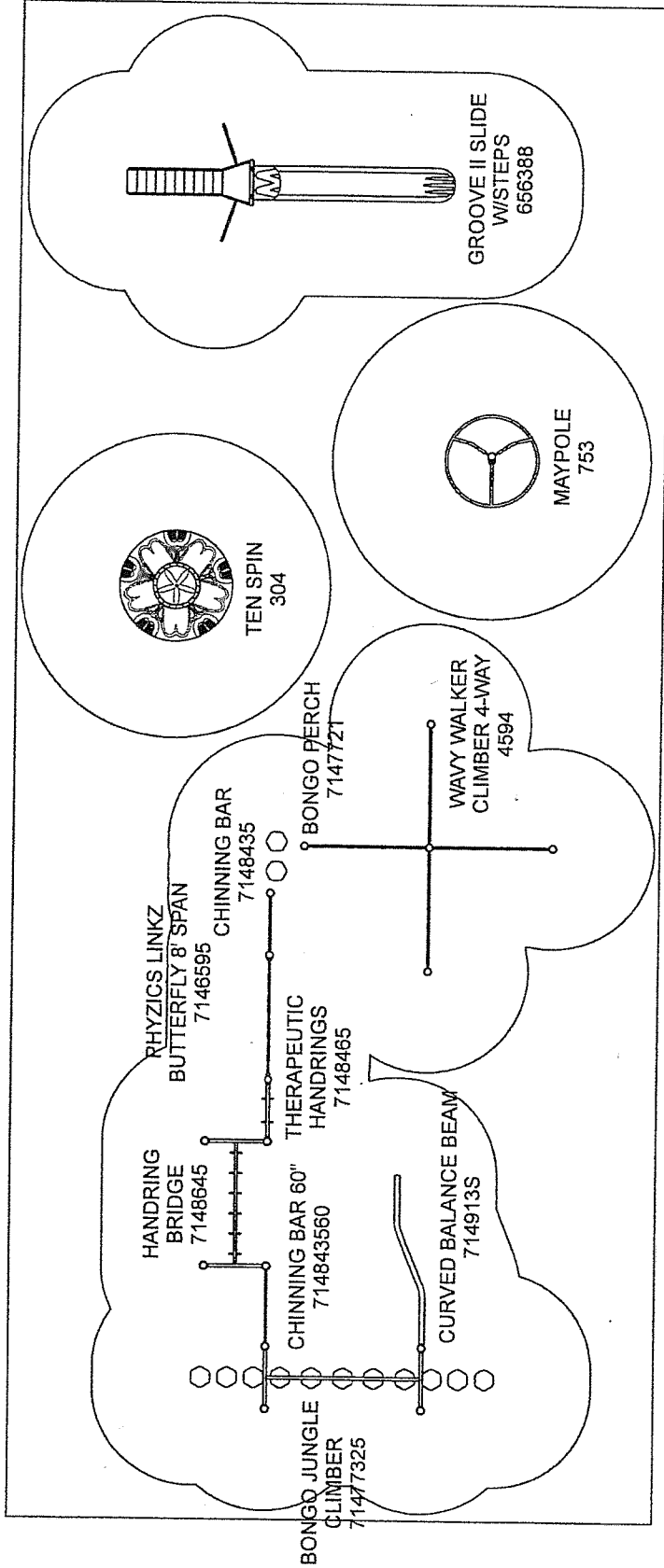
Date

1/17/2017

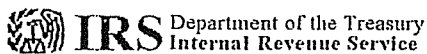
Title Manufactures Rep.

1.





<b>Miracle of Ky. &amp; Tn.</b> 931 Commerce Drive Leitchfield, KY PHONE NO: (800) 251-5578 FAX NO: (270) 230-0210 GROUND SPACE: 53'-5" x 28'-6" PROTECTIVE AREA: 98'-0" x 41'-6" DRAWN BY: Tami Phillips DATE: 1/6/2017		78 42740594211 COMPLIES TO ASTM/CPSC	To promote safe and proper equipment use in play areas, Miracle recommends the following: Place a Miracle safety sign or other appropriate signage near each play system's main entry points to inform parents and supervisors of the age appropriateness of the play system and general rules for safe play.	THE PLAY COMPONENTS IDENTIFIED IN THIS PLAN ARE IPEMA CERTIFIED. THE USE AND LAYOUT OF THESE COMPONENTS CONFORM TO THE REQUIREMENTS OF ASTM F1487.  AN ENERGY ABSORBING PROTECTIVE SURFACE IS REQUIRED UNDER & AROUND ALL PLAY SYSTEMS
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Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248164841  
June 14, 2011 LTR 4168C E0  
[REDACTED] 000000 00  
00015796  
BODC: TE

JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION  
502 WOOD RD RM 201  
LOUISVILLE KY 40222



034020

Employer Identification Number: [REDACTED]  
Person to Contact: B. HALL  
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your June 03, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in JULY 1983.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0248164841

June 16 2011 LTR 4168C E0

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00015797

JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION  
502 WOOD RD RM 201  
LOUISVILLE KY 40222

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

Sincerely yours,



S. A. Martin, Operations Manager  
Accounts Management Operations

FY17 Budget

**Revenue**

Corporate Total	\$250,000
Foundation Total	\$1,000,000
Government Total	\$10,000
Individual Total	\$200,000
	\$1,460,000

**Expenses**

Student Scholarships	\$25,000
School-Based Support	\$586,000
Teacher Recognition Programs	\$49,000
Ford Next Generation Learning	\$100,000
Kindergarten Readiness Efforts	\$500,000
Operating Expenses	\$200,000
	\$1,460,000

# Jefferson County Public Education Foundation

## Nominations Committee

<u>Slate of Officers</u>	<u>Term</u>
Jim Allen, Chairman	2018
Franklin Jelsma, Vice Chair	2018
Joe Seiler, Sec/Treasurer	2018

<u>Board</u>	<u>Term</u>
Jim Allen	2018
Robert Arnold	2019
Mike Brown	2017
Vik Chadha	2019
Malcom Chancey	Emeritus
Al Cornish	2018
Joe Seiler	2017
Dr. Alex Gerassimides	2019
Joe Hardesty	2019
Audwin Helton	2019
Henry Heuser, Jr.	2018
Lynn Huether	2018
Franklin Jelsma	2018
Kevin Joynt	2019
Tanja Oquendo	2019
Mitch Rue	2018
Ken Selvaggi	2019
Mark Shirkness	2017
Kevin Shurn	2017
Carol Timmons	2019
Jeff Uligian	2017

There are no term limits for  
board members

Jefferson County Public Education Foundation

Balance Sheet  
1/31/17

ASSETS	Jun-15	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17
<b>Cash and Cash Equivalents</b>									
Republic Bank-Checking	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stockyards Cantrell Fund	\$12,800	\$12,800	\$12,800	\$12,800	\$12,800	\$12,800	\$12,800	\$0	\$0
PNC-Checking	\$0	\$0	\$0	\$365,503	\$0	\$14,900	\$0	\$0	\$0
PNC-Investment Sweep	\$1,346,172	\$1,202,254	\$3,408,320	\$3,403,147	\$3,732,840	\$3,745,048	\$2,473,121	\$2,086,014	\$2,126,093
<b>Total</b>	<b>\$1,358,972</b>	<b>\$1,215,054</b>	<b>\$3,421,120</b>	<b>\$3,781,450</b>	<b>\$3,745,640</b>	<b>\$3,772,748</b>	<b>\$2,485,921</b>	<b>\$2,086,014</b>	<b>\$2,126,093</b>
<b>Investments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Assets</b>	<b>\$1,358,972</b>	<b>\$1,215,054</b>	<b>\$3,421,120</b>	<b>\$3,781,450</b>	<b>\$3,745,640</b>	<b>\$3,772,748</b>	<b>\$2,485,921</b>	<b>\$2,086,014</b>	<b>\$2,126,093</b>
<b>FUND BALANCES</b>									
Restricted	\$1,308,493	\$1,054,640	\$3,190,646	\$3,525,213	\$3,511,803	\$3,539,144	\$2,272,494	\$1,935,666	\$1,971,236
Operating / Unrestricted	\$50,479	\$160,414	\$230,474	\$256,237	\$233,837	\$233,604	\$213,427	\$150,348	\$154,857
<b>Total Fund Balances</b>	<b>\$1,358,972</b>	<b>\$1,215,054</b>	<b>\$3,421,120</b>	<b>\$3,781,450</b>	<b>\$3,745,640</b>	<b>\$3,772,748</b>	<b>\$2,485,921</b>	<b>\$2,086,014</b>	<b>\$2,126,093</b>
<b>Check total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Checking-Republic Bank and Trust			\$0.00						
Stockyards			\$0.00						
PNC Checking Sweep			\$0.00						
Checking Account			\$0.00						
Sweep-Repurchase Agreement			\$2,213,177.00						
Outstanding Checks									
Treasurer JCPS	16		\$1,000.00						
ESL Newcomer Academy	19		\$1,000.00						
Assumption High	66		\$84.00						
Olmstead Academy	118		\$1,000.00						
Treasurer JCPS	162		\$1,000.00						
Waggener High	163		\$1,000.00						
Carter Traditional	192		\$1,000.00						
Learning Stewards	199		\$75,000.00						
University of Louisville	200		\$9,000.00						
<b>Total Checks Outstanding</b>			<b>\$87,084.00</b>						
Net DDA Position			2,126,093.00						
<b>Total CASH</b>			<b>2,126,093.00</b>						

Jefferson County Public School Foundation  
July 1, 2016 - Jan 31, 2017  
Fund Transactions

FUNDS	Cash		Cash		Balance Current
	Balance 30-Jun-16	Receipts YTD	Disbursements YTD	Balance Current	
Abramson Scholarship	\$6,675.00	\$500.00	\$4,000.00		\$3,175.00
AP Teacher Training	\$7,490.00	\$0.00	\$0.00		\$7,490.00
Arts Education	\$0.00	\$5,000.00	\$0.00		\$5,000.00
Basics for Kids	\$0.96	\$0.00	\$0.96		\$0.00
Cane Run Elementary	\$81.59	\$0.00	\$0.00		\$81.59
Cane Run Playground	\$221.39	\$0.00	\$0.00		\$221.39
Kindergarten Camp	\$24,463.17	\$1,016,766.77	\$259,926.55		\$781,303.39
College Going Culture	\$13,335.00	\$0.00	\$0.00		\$13,335.00
Central High School	\$441.00	\$0.00	\$0.00		\$441.00
Chris Nelligan Scholarship Fund	\$6,396.03	\$500.00	\$1,000.00		\$5,896.03
Cummings School Fund	\$9,281.41	\$0.49	\$250.00		\$9,031.90
David Jones L. Vocal Scholarship	\$43,370.53	\$2.15	\$5,000.00		\$38,372.68
Diversity Equity Poverty	\$385.00	\$0.00	\$0.00		\$385.00
Dominique Kemp Scholarship	\$2,000.00	\$0.00	\$2,000.00		\$0.00
Elaine Whalen Litercy	\$2,000.00	\$1,995.00	\$507.66		\$3,487.34
ESL Reading Program	\$0.00	\$50,000.00	\$0.00		\$50,000.00
Every 1 Reads	\$192,394.22	\$0.00	\$75,000.00		\$117,394.22
Excel Program Fund	\$17,515.22	\$13,000.00	\$4,000.00		\$26,515.22
Family Resource & Youth Ser.Ctr.	\$2,035.64	\$0.00	\$0.00		\$2,035.64
Ford First Robotics	\$15.25	\$0.00	\$15.25		\$0.00
Ford NGL	\$20,048.36	\$0.00	\$18,046.24		\$2,002.12
Ford Implementation	\$14,002.55	\$0.00	\$825.00		\$13,177.55
Ford Academies	\$22,921.72	\$0.00	\$8,724.30		\$14,197.42
Genentech NSC	\$1,485.30	\$0.00	\$0.00		\$1,485.30
Greater Louisville Education Project	\$15,024.00	\$0.00	\$0.00		\$15,024.00
Gordon Food Service	\$18,794.93	\$0.00	\$5,200.00		\$13,594.93
IDEA Festival	\$143.40	\$1,500.00	\$0.00		\$1,643.40
Imagination Library	\$0.00	\$24,000.00	\$0.00		\$24,000.00
Joe Cantrell Scholarship	\$4,050.00	\$2,000.00	\$6,000.00		\$0.00
Lincoln Elementary	\$2,438.69	\$0.00	\$1,101.33		\$1,337.36
Lou. Education & Employment Part.	\$34,226.85	\$0.00	\$2,000.00		\$32,226.85
Lou Goes to College	\$20,000.00	\$0.00	\$0.00		\$20,000.00
Metro Govt. Grants	\$17,500.23	\$29,000.00	\$33,539.95		\$12,960.28
Short Term Designated	\$319,802.91	\$1,437,111.74	\$1,335,225.76		\$421,688.89
Moore Alumni Scholarship	\$3,123.56	\$290.00	\$1,112.50		\$2,301.06
National Board Certified Teacher Training	\$38,000.00	\$0.00	\$9,750.00		\$28,250.00
Newcomer Summer Program	\$0.00	\$0.00	\$0.00		\$0.00
Oliver Daniel Winn HOSA	\$24,000.00	\$0.00	\$0.00		\$24,000.00
Portland Elementary	\$20.00	\$0.00	\$20.00		\$0.00
Reach Program	\$0.00	\$100,000.00	\$0.00		\$100,000.00
Rangeland Elementary Playground	\$21.86	\$0.00	\$21.86		\$0.00
Roy Birmingham Memorial	\$3,606.00	\$0.00	\$0.00		\$3,606.00
Russell Garth Leadership	\$2,907.12	\$0.00	\$0.00		\$2,907.12
Sam Rechler Educational Fund	\$8,556.46	\$0.00	\$0.00		\$8,556.46
Shawnee High School Class of 1954	\$198.02	\$1,047.15	\$1,000.00		\$245.17
STEM	\$0.00	\$0.00	\$0.00		\$0.00
Stephanie Kremer Scholarship	\$828.00	\$500.00	\$0.00		\$1,328.00
Steve W Majors Memorial Scholarship	\$1,900.00	\$0.00	\$0.00		\$1,900.00
Street Academy	\$1,810.00	\$0.00	\$0.00		\$1,810.00
Teacher Excellence Awards	\$14,157.48	\$23,000.00	\$37,000.00		\$157.48
Thornton Scholarship	\$4,035.38	\$0.00	\$0.00		\$4,035.38
Tugs at Your Heart	\$1,525.00	\$0.00	\$0.00		\$1,525.00
Valley High Alumni	\$1,206.44	\$0.00	\$0.00		\$1,206.44
Vogt Scholars	\$9,777.86	\$0.00	\$0.00		\$9,777.86
Western High School Early College	\$56.82	\$0.00	\$56.82		\$0.00
WHAS Crusade for Children Fund	\$0.00	\$0.00	\$0.00		\$0.00
Wyatt Debate Scholarship Fund	\$17,534.69	\$45,859.05	\$16,418.74		\$46,975.00
Youth Achievement	\$69,767.97	\$0.00	\$4,000.00		\$65,767.97
ZPAS	\$321.98	\$0.00	\$0.00		\$321.98
ZEON	\$31,819.60	\$0.00	\$3,718.15		\$28,101.45
Board Meeting Fund	\$425.61	\$1,400.00	\$915.25		\$910.36
Total Restricted	\$1,054,140.20	\$2,753,472.35	\$1,836,376.32		\$1,971,236.23
Exec Director Innovation Fund	\$32,956.44	\$8,192.61	\$16,673.22		\$24,475.83
Exec Director Operating Salary	\$36,609.81	\$100,000.00	\$104,143.16		\$32,466.65
Unrestricted	\$15,486.17	\$100.00	\$0.00		\$15,586.17
Operating	\$75,361.72	\$25,166.96	\$18,200.51		\$82,328.17
Total Unrestricted	\$160,414.14	\$133,459.57	\$139,016.89		\$154,856.82
<b>Total Fund Balances</b>	<b>\$1,214,554.34</b>	<b>\$2,886,931.92</b>	<b>\$1,975,393.21</b>		<b>\$2,126,093.05</b>

Jefferson County Public School Foundation  
 July 1, 2016 - Jan 31, 2017  
 Fund Transactions

Everyone Reads	1/12/2017		\$75,000.00	Learning Stewards	199
Wilson Wyatt Debate	1/12/2017		\$5,000.00	University of Louisville	200
Metro Govt Grants	1/30/2017	\$5,000.00		Louisville Metro Govt	
Metro Govt Grants	1/30/2017	\$5,000.00		Louisville Metro Govt	
Executive Director Innovation Fund	1/30/2017	\$1,000.00		Thomas	
Executive Director Innovation Fund	1/30/2017	\$2,000.00		Shirkness	
Executive Director Innovation Fund	1/30/2017	\$250.00		Rue	
Executive Director Innovation Fund	1/30/2017	\$1,000.00		Allen	
Executive Director Innovation Fund	1/30/2017	\$500.00		Selvaggi	
Idea Festival	1/30/2017	\$500.00		Rilly Bingham	
Short Term Designated	1/30/2017	\$2,535.00		Norton Foundation	
Short Term Designated	1/30/2017	\$65,000.00		GE Haier	
Short Term Designated	1/30/2017	\$10,000.00		Community foundation	
Short Term Designated	1/30/2017	\$2,500.00		Community foundation of utah	
Short Term Designated	1/30/2017	\$2,000.00		Louisville Orhcestra	
Idea Festival	1/30/2017	\$1,000.00		Glowtouch	
Elaine Whelan Literacy	1/30/2017	\$25.00		Whelan Kim	
Elaine Whelan Literacy	1/30/2017	\$40.00		Whelan	
Elaine Whelan Literacy	1/30/2017	\$20.00		Pemberton	
Imagination Library	1/30/2017	\$22,850.00		Kosair	
Chris Nelligen Scholarship	1/30/2017	\$100.00		Stosberg	
Operating	1/30/2017		\$259.95	DDA SVC Charge	
Operating	1/30/2017	\$18.25		Interest Income	
David Jones	1/30/2017	\$0.34		Interest income	
Cummings School Fund	1/30/2017	\$0.08		Interest income	



# Corporate Business Account Statement



For the period **12/31/2016 to 01/31/2017**  
004213



**JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION INC**  
JOE SEILER  
2500 EASTPOINT PKWY  
LOUISVILLE KY 40223-4156

Account number: [REDACTED]

Page 1 of 4

Number of enclosures: 0

Tax ID Number: [REDACTED]

☎ For Client Services:  
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✉ Write to: Treas Mgmt Client Care  
One Financial Parkway  
Locator Z1-Yb42-03-1  
Kalamazoo, MI 49009

## Account Summary Information

### Balance Summary

Beginning balance	Deposits and other credits	Checks and other debits	Ending balance
0.00	169,303.70	169,303.70	0.00

### Deposits and Other Credits

Description	Items	Amount
Deposits	1	121,320.00
Automated Lockbox	0	0.00
ACH Credits	0	0.00
Funds Transfers In	20	18.67
Trade Services	0	0.00
Investments	4	47,965.03
Zero Balance Transfers	0	0.00
Adjustments	0	0.00
Other Credits	0	0.00
<b>Total</b>	<b>25</b>	<b>169,303.70</b>

### Checks and Other Debits

Description	Items	Amount
Checks	7	48,970.33
Returned Items	0	0.00
ACH Debits	0	0.00
Funds Transfers Out	0	0.00
Trade Services	0	0.00
Investments	16	120,073.42
Zero Balance Transfers	0	0.00
Adjustments	0	0.00
Other Debits	1	259.95
<b>Total</b>	<b>24</b>	<b>169,303.70</b>

### Ledger Balance

Date	Ledger balance	Date	Ledger balance
12/31	0.00	01/11	0.00
1/03	0.00	01/12	0.00
1/04	0.00	01/13	0.00
1/05	0.00	01/17	0.00
1/06	0.00	01/18	0.00
1/09	0.00	01/19	0.00
1/10	0.00	01/20	0.00
		01/23	0.00
		01/24	0.00
		01/25	0.00
		01/26	0.00
		01/27	0.00
		01/30	86,370.00
		01/31	0.00

### Deposits and Other Credits

Date	Amount	Transaction description	Reference number
12/30	121,320.00	Deposit	036892081

**1 transaction for a total of \$ 121,320.00**



# Corporate Business Account Statement

JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION INC

For the period 12/31/2016 to 01/31/2017

Account number: [REDACTED]

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## Deposits and Other Credits - continued

Funds Transfers In		20 transactions for a total of \$ 18.67	
Date posted	Amount	Transaction description	Reference number
01/03	2.39	Interest For Repo Sweep	00000000000120
01/04	0.59	Interest For Repo Sweep	00000000000120
01/05	0.58	Interest For Repo Sweep	00000000000120
01/06	0.58	Interest For Repo Sweep	00000000000122
01/09	1.75	Interest For Repo Sweep	00000000000122
01/10	0.58	Interest For Repo Sweep	00000000000121
01/11	0.58	Interest For Repo Sweep	00000000000121
01/12	0.58	Interest For Repo Sweep	00000000000122
01/13	0.58	Interest For Repo Sweep	00000000000121
01/17	2.33	Interest For Repo Sweep	00000000000121
01/18	0.58	Interest For Repo Sweep	00000000000118
01/19	0.58	Interest For Repo Sweep	00000000000119
01/20	0.58	Interest For Repo Sweep	00000000000119
01/23	1.75	Interest For Repo Sweep	00000000000120
01/24	0.58	Interest For Repo Sweep	00000000000121
01/25	0.58	Interest For Repo Sweep	00000000000122
01/26	0.58	Interest For Repo Sweep	00000000000120
01/27	0.58	Interest For Repo Sweep	00000000000121
01/30	1.74	Interest For Repo Sweep	00000000000121
01/31	0.58	Interest For Repo Sweep	00000000000120

Investments		4 transactions for a total of \$ 47,965.03	
Date posted	Amount	Transaction description	Reference number
1/03	44,123.06	Repo Sweep/Investment Position	2,096,946.20
1/06	60.40	Repo Sweep/Investment Position	2,096,886.97
1/09	2,782.15	Repo Sweep/Investment Position	2,094,104.82
1/26	999.42	Repo Sweep/Investment Position	2,093,114.70

## Checks and Other Debits

Checks and Substitute Checks				7 transactions for a total of \$ 48,970.33			
Date posted	Check number	Amount	Reference number	Date posted	Check number	Amount	Reference number
01/03	180	375.45	095655714	01/09	195	2,500.00	090349420
01/03	189	43,750.00	095656461	01/09	196	283.90	031451645
01/06	198	60.98	090201109	01/26	191	1,000.00	090022116

Investments		16 transactions for a total of \$ 120,073.42	
Date posted	Amount	Transaction description	Reference number
01/04	0.59	Repo Sweep/Investment Position	2,096,946.79
01/05	0.58	Repo Sweep/Investment Position	2,096,947.37
01/10	0.58	Repo Sweep/Investment Position	2,094,105.40
01/11	0.58	Repo Sweep/Investment Position	2,094,105.98
01/12	0.58	Repo Sweep/Investment Position	2,094,106.56
01/13	0.58	Repo Sweep/Investment Position	2,094,107.14
01/17	2.33	Repo Sweep/Investment Position	2,094,109.47

Investments continued on next page



# Corporate Business Account Statement

EFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION INC



For the period 12/31/2016 to 01/31/2017

Account number: [REDACTED]

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## Checks and Other Debits - continued

### Investments- continued 16 transactions for a total of \$ 120,073.42

Date posted	Amount	Transaction description	
1/18	0.58	Repo Sweep/Investment Position	2,094,110.05
1/19	0.58	Repo Sweep/Investment Position	2,094,110.63
1/20	0.58	Repo Sweep/Investment Position	2,094,111.21
1/23	1.75	Repo Sweep/Investment Position	2,094,112.96
1/24	0.58	Repo Sweep/Investment Position	2,094,113.54
1/25	0.58	Repo Sweep/Investment Position	2,094,114.12
1/27	0.58	Repo Sweep/Investment Position	2,093,115.28
1/30	33,951.74	Repo Sweep/Investment Position	2,127,067.02
1/31	86,110.63	Repo Sweep/Investment Position	2,213,177.65

### Other Debits 1 transaction for a total of \$ 259.95

Date posted	Amount	Transaction description	Reference number
1/31	259.95	Corporate Account Analysis Charge	000000000000050962

## Check and Substitute Check Summary

Gap in check sequence

Check number	Amount	Date paid	Reference number	Check number	Amount	Date paid	Reference number	Check number	Amount	Date paid	Reference number
194	375.45	01/03	095855714	194	1,000.00	01/30	096000096	198	60.98	01/06	090201109
195	43,750.00	01/03	095656461	195	2,500.00	01/09	090349420				
196	1,000.00	01/26	090022116	196	263.90	01/09	031451645				





BYLAWS OF THE  
JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION

December 10, 2008

ARTICLE I

PURPOSES

The particular purposes of the corporation are the solicitation and receipt of gifts, grants and contributions from individuals, groups, corporations and other sources, public and private, to assist and support financially and otherwise the public school system of Jefferson County, Kentucky; to engage in any and all activities which advance the education of the citizens of Louisville and Jefferson County, Kentucky through the support of the Jefferson County Public Schools.

The core purpose of the Jefferson County Public Education Foundation is to improve student outcomes and the learning of every student in every school, in collaboration with district leadership, by engaging the support of business and the community.

The vision of the Jefferson County Public Education Foundation will be a creative catalyst for change that improves school leadership, teaching and learning. As advocates for excellence and facilitators of collaboration, the Jefferson County Public Education Foundation will champion high quality education, increase community understanding of and support for great public schools, and gain involvement of diverse constituencies in helping Jefferson County Public School students be successful in learning and in life.

It is the policy of the 501(c)(3) corporation that no restricted donations be accepted not any expenditure made by the corporation except upon the recommendation of the Superintendent of the Board of Education of Jefferson County, Kentucky that is consistent with the policies and priorities of the Board of Education of Jefferson County , Kentucky.

ARTICLE II

OFFICES

The principal office of the corporation in the State of Kentucky and its registered office under the laws of Kentucky shall be located (in care of Joe Seiler, Secretary/Treasurer) at National City Bank, 31T09B, 101 S. 5<sup>th</sup> Street, 9<sup>th</sup> Floor,

Louisville, Kentucky 40202. The corporation may have such other offices, either within or without the State of Kentucky, as the business of the corporation may require from time to time.

### ARTICLE III

#### DIRECTORS

SECTION 1. GENERAL POWERS. The business and affairs of the corporation shall be managed by its Board of Directors.

#### SECTION 2. QUALIFICATIONS, TENURE AND NUMBER.

A director shall be chosen to serve on the board based on his or her ability to bring financial resources to the corporation for the purpose of enhancing Jefferson County Public Schools. Financial resources may be in the form of personal gifts, grants, and contributions from individuals, groups, corporations and other sources, public or private to support financially and otherwise the public school system of Jefferson County, Kentucky. A director will engage a leadership role for special fund raising projects during his or her term(s). A director's term is three years.

The number of directors of the corporation shall be no less than nine (9) but up to twenty-four (24). The number of directors above nine (9) shall be determined by the Board when appropriate candidates are eligible to serve on the Board. The members of the Board of Directors shall be divided into three (3) classes as nearly equal in number as may be practicable with the term of office of one class expiring each year. At the annual meeting of the directors in 1983, three (3) classes of directors shall be elected. The directors of the first class shall be elected to hold office for a term expiring at the next succeeding annual meeting; directors of the second class shall be elected to hold office for a term expiring at the second succeeding annual meeting; and directors of the third class shall be elected to hold office for a term expiring at the third succeeding annual meeting. At each annual meeting of directors, the successors to the class of directors whose term shall then expire as set forth above shall be elected to hold office for a term expiring at the third succeeding annual meeting from the annual meeting of their election. When the number of directors is changed, any newly created directorships or any decrease in directorships shall be so apportioned among the classes as to make all classes as nearly equal in number as possible. Each director shall hold office for the term for which he is elected or until his successor shall have been elected and qualifies for the office, whichever period is longer. Directors need not be residents of Kentucky.

SECTION 3. NOMINATING COMMITTEE. There shall be a Nominating Committee made up of a minimum of three directors appointed by the chairperson. The Nominating Committee shall develop a list of candidates to fill vacant positions on the Board of Directors. The nominees shall be considered by the full Board and voted on as described in Section 8. The Nominating Committee shall also present a slate of officers for election at the annual June meeting.

SECTION 4. REGULAR MEETINGS. A regular meeting of the Board of Directors shall be held without other notice than this bylaw. The Board of Directors may provide, by resolution, the time and place, within or without the State of Kentucky, for the holding of additional regular meetings without other notice than such resolution. There shall be an annual meeting of the Board of Directors in June of each year.

SECTION 5. SPECIAL MEETINGS. Special meetings of the Board of Directors may be called by or at the request of the chairman or any two directors. The person or persons authorized to call special meetings of the Board of Directors may fix any place, either within or without the State of Kentucky, as the place for holding any special meeting of the Board of Directors called by them.

SECTION 6. NOTICE. Notice of any special meeting shall be given at least two days previously thereto by written notices delivered personally or mailed to each director at his business address, or by telegram. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail in a sealed envelope so addressed, with postage thereon prepaid. If notice were given by telegram, such notice shall be deemed to be delivered when the telegram is delivered to the telegraph company. Any director may waive notice of any meeting. The attendance of a director at any meeting shall constitute a waiver of notice of such meeting, except where a director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board of Directors need be specified in the notice or waiver of notice of such meeting.

SECTION 7. QUORUM. A majority of the Board of Directors shall constitute a quorum for the transaction of business at any meeting of the Board of Directors, provided that if less than a majority of the directors are present at said meeting, a majority of the directors present may adjourn the meeting from time to time without further notice.

SECTION 8. MANNER OF ACTING. The act of the majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors; provided, however, that the Board of Directors, by resolution adopted by a majority of the full Board of Directors, may designate from among its members an executive committee and one or more other committees, each of which, to the extent provided in such resolution, shall have and may exercise all the authority of the Board of Directors, but no such committee shall have the authority of the Board of Directors in reference to amending the articles of incorporation, adopting a plan of merger or consolidation, recommending the sale, lease, exchange or other disposition of all or substantially all the property and assets of the corporation otherwise than in the usual and regular course of business, recommending a voluntary dissolution of the corporation or a revocation thereof, or amending these bylaws.

SECTION 9. VACANCIES. Any vacancy occurring in the Board of Directors may be filled by the affirmative vote of a majority of the remaining directors though less than a quorum of the Board of Directors. A director elected to fill a vacancy shall be elected for the unexpired term of his predecessor in office. Any directorship to be filled by reason of an increase in the number of directors may be filled by the Board of Directors for a term of office continuing only until the next election of directors.

SECTION 10. COMPENSATION. No director shall receive compensation for his or her services as director; however, any expenses incurred by any director by reason of his or her duties or responsibilities as such may be paid by the corporation.

SECTION 11. INFORMAL ACTION. Any action required by law to be taken at a meeting of the Board of Directors, or any action which may be taken at a meeting of the Board of Directors or of a committee, may be taken without a meeting if a consent, in writing, setting forth the action so taken shall be signed by all of the directors, or all of the members of the committee, as the case may be. Such consent shall have the same effect as a unanimous vote.

#### ARTICLE IV

##### OFFICERS

SECTION 1. CLASSES. The officers of the corporation shall be a chairman, a vice chairman, a treasurer, a secretary, and such other officers, whose duties may be fixed from time to time by the Board of Directors, as may be provided by the Board of Directors and elected in accordance with the provisions of this article. The Board of Directors may also create the offices of one



or more assistant treasurers and assistant secretaries, all of whom shall be elected by the Board of Directors. The same person may hold any two or more offices, except that of chairman.

SECTION 2. ELECTION AND TERM OF OFFICE. The officers of the corporation shall be elected annually by the Board of Directors at the first meeting of the Board of Directors. If the election of officers shall not be held at such meeting, such election shall be held as soon thereafter as conveniently may be. Vacancies may be filled or new offices created and filled at any meeting of the Board of Directors. Each officer shall hold office until his successor shall have been duly elected and shall have qualified or until his death or until he shall resign or shall have been removed in the manner hereinafter provided.

SECTION 3. REMOVAL. Any officer or agent elected or appointed by the Board of Directors may be removed by the Board of Directors whenever in its judgment the best interest of the corporation would be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the person so removed. Election or appointment of an officer or agent shall not of itself create contract rights. A director will be considered for removal from the Board if the director misses two meetings in one calendar year period.

SECTION 4. VACANCIES. A vacancy in any office because of death, resignation, removal, disqualification or otherwise may be filled by the Board of Directors for the unexpired portion of the term.

SECTION 5. CHAIRMAN. The chairman shall be the principal executive officer of the corporation and shall in general supervise and control all of the business and affairs of the corporation. The chairman shall preside at all meetings of the Board of Directors. The chairman may sign, with the secretary, or any other proper officer of the corporation thereunto authorized by the Board of Directors, any deeds, mortgages, bonds, contracts, or other instruments which the Board of Directors has authorized to be executed except in cases where the signing and execution thereof shall be expressly delegated by the Board of Directors or by these bylaws to some other officer or agent of the corporation, or shall be required by law to be otherwise signed or executed; and in general shall perform all duties incident to the office of chairman and such other duties as may be prescribed by the Board of Directors from time to time.

SECTION 6. VICE CHAIRMAN. In the absence of the chairman or in the event of his inability or refusal to act, the vice chairman shall perform the duties of the chairman and, when so acting, shall have all the powers of and be subject to all the restrictions upon the chairman. The vice chairman shall perform

such other duties as from time to time may be assigned by the chairman or by the Board of Directors.

SECTION 7. TREASURER. If required by the Board of Directors, the treasurer shall give a bond for the faithful discharge of his duties in such sum and with such surety or sureties as the Board of Directors shall determine. The treasurer shall: [a] have charge and custody of and be responsible for all funds and securities of the corporation; receive and give receipts for moneys due and payable to the corporation from any source whatsoever, and deposit all such moneys in the name of the corporation in such banks, trust companies or other depositories as shall be selected in accordance with the provisions of Article IV of these bylaws; [b] in general, perform all the duties incident to the office of treasurer and such other duties as from time to time may be assigned by the chairman or the Board of Directors.

SECTION 8. SECRETARY. The secretary shall: [a] keep the minutes of the Board of Directors' meetings in one or more books provided for that purpose; [b] see that all notices are duly given in accordance with the provisions of these bylaws or as required by law; [c] be custodian of the corporate records and of the seal of the corporation and see that the seal of the corporation is affixed to all documents, the execution of which on behalf of the corporation under its seal is duly authorized in accordance with the provisions of these bylaws; [d] in general, perform all duties incident to the office of secretary and such other duties as from time to time may be assigned by the chairman or by the Board of Directors.

SECTION 9. ASSISTANT TREASURERS AND ASSISTANT SECRETARIES. The assistant treasurers shall respectively, if required by the Board of Directors, give bonds for the faithful discharge of their duties in such sums and with such sureties as the Board of Directors shall determine. The assistant treasurers and assistant secretaries in general shall perform such duties as shall be assigned to them by the treasurer or the secretary, respectively, or by the chairman or the Board of Directors.

#### ARTICLE V

#### CONTRACTS, LOANS, CHECKS, AND DEPOSITS

SECTION 1. CONTRACTS. The Board of Directors may authorize any officer or officers, agent or agents, to enter into any contract or execute and deliver any instruments in the name of and on behalf of the corporation, and such authority may be general or confined to specific instances.

SECTION 2. LOANS. No loans shall be contracted on behalf of the corporation, and no evidences of indebtedness shall be issued in its name unless authorized by a resolution of the Board of Directors. Such authority may be general or confined to specific instances.

SECTION 3. CHECKS, DRAFTS, ORDERS, ETC. All checks, drafts, or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the corporation shall be signed by such officer or officers, agent or agents, of the corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors.

SECTION 4. DEPOSITS. All funds of the corporation not otherwise employed shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depositories as the Board of Directors may select.

#### ARTICLE VI

##### INVESTMENT REPORTS

The corporation shall furnish reports at least annually to the Superintendent of the Board of Education of Jefferson County for the purpose of assisting the Board of Education of Jefferson County to insure that the corporation has invested its assets at a reasonable rate of return.

#### ARTICLE VII

##### FISCAL YEAR

The fiscal year of the corporation shall begin on the 1st day of July and end on the 30th day of June of each calendar year.

#### ARTICLE VIII

##### WAIVER OF NOTICE

Whenever any notice whatever is required to be given under the provisions of these bylaws, or under the provisions of the Articles of Incorporation, or under the provisions of the corporation laws of the State of Kentucky, waiver thereof in writing, signed by the person, or persons, entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

ARTICLE IX

INDEMNIFICATION OF OFFICERS AND DIRECTORS

The corporation may indemnify and may advance expenses to all directors, officers, employees or agents of the corporation who are, were or are threatened to be made a defendant or respondent to any threatened, pending or completed action, suit or proceeding (whether civil, criminal, administrative or investigative) by reason of the fact that he is or was a director, officer, employee or agent of the corporation, to the fullest extent that is expressly permitted or required by the statutes of the Commonwealth of Kentucky and all other applicable law.

ARTICLE X

AMENDMENT OF BYLAWS

The Board of Directors may alter, amend or rescind the bylaws.

CERTIFICATE

It is hereby certified that on this date I am, the duly elected and qualified Chairman of the Board of Jefferson County Public Education Foundation, and that on this 10th day of December, 2008, the foregoing Bylaws were adopted by unanimous action of the Board of Directors.

\_\_\_\_\_  
Chairman

**JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.**

**FINANCIAL STATEMENTS**

**YEARS ENDED  
JUNE 30, 2015 AND 2014**

**JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.**

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# MONROE SHINE

Certified Public Accountants

KNOWLEDGE FOR TODAY . . . VISION FOR TOMORROW

1200 FOREST BRIDGE ROAD, SUITE 200 LOUISVILLE, KY 40223 • PO BOX 22039 LOUISVILLE, KY 40252 • PHONE: 502.423.0311 • FAX: 502.339.7103

## Independent Auditor's Report

Board of Directors  
**Jefferson County Public Education Foundation, Inc.**  
Louisville, Kentucky

We have audited the accompanying financial statements of **Jefferson County Public Education Foundation, Inc.**, which comprise the statements of assets and net assets – cash basis as of June 30, 2015 and 2014, and the related statements of revenues and support, expenses, and changes in net assets - cash basis for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting as described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 financial statements.

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

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Jefferson County Public Education Foundation, Inc.** as of June 30, 2015 and 2014, and the changes in its net assets for the years then ended in accordance with the cash basis of accounting as described in Note 1.

### Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

*Monroe Shine*

Louisville, Kentucky  
May 11, 2016

**JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.**  
**STATEMENTS OF ASSETS AND NET ASSETS - CASH BASIS**  
**JUNE 30, 2015 AND 2014**

**ASSETS**

	<u>2015</u>	<u>2014</u>
Cash and cash equivalents	\$ 1,358,972	\$ 1,625,514
<b>NET ASSETS</b>		
Unrestricted	13,598	17,279
Unrestricted - board designated	69,035	103,765
Temporarily restricted	1,276,339	1,504,470
<b>TOTAL NET ASSETS</b>	<u>\$ 1,358,972</u>	<u>\$ 1,625,514</u>

See notes to financial statements.



JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.  
 STATEMENTS OF REVENUES AND SUPPORT, EXPENSES, AND  
 CHANGES IN NET ASSETS - CASH BASIS  
 YEAR ENDED JUNE 30, 2015

	Every One Reads	CE&S Kindergarten Program	Vogt Scholars	Youth Achievement
<b>TEMPORARILY RESTRICTED NET ASSETS</b>				
<b>Revenue and support:</b>				
Contributions	\$ 4,000	\$ 250,000	\$ -	\$ -
Transfers to unrestricted	(17,580)	-	-	(3,000)
<b>Changes In Temporarily Restricted Net Assets</b>	<b>(13,580)</b>	<b>250,000</b>	<b>-</b>	<b>(3,000)</b>
<b>UNRESTRICTED NET ASSETS</b>				
<b>Revenue and support:</b>				
Contributions	-	-	-	-
Net investment income	-	-	-	-
Transfers from temporarily restricted	17,580	-	-	3,000
	<u>17,580</u>	<u>-</u>	<u>-</u>	<u>3,000</u>
<b>Expenses:</b>				
Educational grants and expenses	17,580	-	-	3,000
General expenses	-	-	-	-
	<u>17,580</u>	<u>-</u>	<u>-</u>	<u>3,000</u>
<b>Changes In Unrestricted Net Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Changes In Total Net Assets</b>	<b>(13,580)</b>	<b>250,000</b>	<b>-</b>	<b>(3,000)</b>
<b>Total Net Assets, Beginning of Year</b>	<b>222,445</b>	<b>-</b>	<b>69,778</b>	<b>75,768</b>
<b>Total Net Assets, End of Year</b>	<b>\$ 208,865</b>	<b>\$ 250,000</b>	<b>\$ 69,778</b>	<b>\$ 72,768</b>

See notes to financial statements.

	Other Temporarily Restricted	Temporarily Restricted Total	Board Designated Programs	Other Unrestricted	Total
\$	812,876	\$ 1,066,876	\$ -	\$ -	\$ 1,066,876
	(1,274,431)	(1,295,011)	-	-	(1,295,011)
	(461,555)	(228,135)	-	-	(228,135)
	-	-	-	6,248	6,248
	4	4	-	138	142
	1,274,431	1,295,011	-	-	1,295,011
	1,274,435	1,295,015	-	6,386	1,301,401
	1,274,431	1,295,011	34,730	-	1,329,741
	-	-	-	10,067	10,067
	1,274,431	1,295,011	34,730	10,067	1,339,808
	4	4	(34,730)	(3,681)	(38,407)
	(461,551)	(228,131)	(34,730)	(3,681)	(266,542)
	1,136,479	1,504,470	103,765	17,279	1,625,514
\$	674,928	\$ 1,276,339	\$ 69,035	\$ 13,598	\$ 1,358,972

JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.  
 STATEMENTS OF REVENUES AND SUPPORT, EXPENSES, AND  
 CHANGES IN NET ASSETS - CASH BASIS  
 YEAR ENDED JUNE 30, 2014

	Every One Reads	Innovation I3 Grants	Metro Government Grants	Western High School Early College
<b>TEMPORARILY RESTRICTED NET ASSETS</b>				
<b>Revenue and support:</b>				
Contributions	\$ 3,000	\$ 212,500	\$ 87,731	\$ 97,261
Net investment income	-	-	-	-
Transfers to unrestricted	(5,987)	(219,554)	(15,988)	(43,536)
<b>Changes In Temporarily Restricted Net Assets</b>	<b>(2,987)</b>	<b>(7,054)</b>	<b>71,743</b>	<b>53,725</b>
<b>UNRESTRICTED NET ASSETS</b>				
<b>Revenue and support:</b>				
Contributions	-	-	-	-
Net investment income	-	-	-	-
Board designated transfers	-	-	-	-
Transfers between programs	-	-	-	-
Transfers from temporarily restricted	5,987	219,554	15,988	43,536
	<u>5,987</u>	<u>219,554</u>	<u>15,988</u>	<u>43,536</u>
<b>Expenses:</b>				
Educational grants and expenses	5,987	219,554	15,988	43,536
General expenses	-	-	-	-
	<u>5,987</u>	<u>219,554</u>	<u>15,988</u>	<u>43,536</u>
<b>Changes In Unrestricted Net Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Changes In Total Net Assets</b>	<b>(2,987)</b>	<b>(7,054)</b>	<b>71,743</b>	<b>53,725</b>
<b>Total Net Assets, Beginning of Year</b>	<b>225,432</b>	<b>294,591</b>	<b>11,100</b>	<b>24,306</b>
<b>Total Net Assets, End of Year</b>	<b>\$ 222,445</b>	<b>\$ 287,537</b>	<b>\$ 82,843</b>	<b>\$ 78,031</b>

See notes to financial statements.

	Other Temporarily Restricted	Temporarily Restricted Total	Board Designated Programs	Other Unrestricted	Total
\$	468,211	\$ 868,703	\$ -	\$ -	\$ 868,703
	4	4	-	-	4
	(461,814)	(746,879)	-	-	(746,879)
	6,401	121,828	-	-	121,828
	-	-	-	1,999	1,999
	-	-	-	155	155
	100	100	-	(100)	-
	-	-	-	-	-
	461,814	746,879	-	-	746,879
	461,914	746,979	-	2,054	749,033
	461,814	746,879	71,235	-	818,114
	-	-	-	9,584	9,584
	461,814	746,879	71,235	9,584	827,698
	100	100	(71,235)	(7,530)	(78,665)
	6,501	121,928	(71,235)	(7,530)	43,163
	827,113	1,382,542	175,000	24,809	1,582,351
\$	833,614	\$ 1,504,470	\$ 103,765	\$ 17,279	\$ 1,625,514

**JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015 AND 2014**

(1) **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NATURE OF ACTIVITIES**

**Nature of Operations**

The Jefferson County Public Education Foundation, Inc. (the "Foundation") is engaged in the solicitation and receipt of gifts, grants, and contributions from individuals, groups, corporations, and other sources, public and private, to assist and support the public school system of Jefferson County, Kentucky. The Foundation also engages in other activities to advance the education of citizens of Louisville and Jefferson County, Kentucky. The Foundation qualifies as a non-profit organization under Section 501(c)(3) of the Internal Revenue Code and is, therefore, exempt from federal and state income taxes.

**Basis of Presentation**

The accompanying financial statements are presented on the cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Consequently, revenues are recognized when received rather than when earned and expenses and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred. This basis differs from accounting principles generally accepted in the United States of America primarily because the Foundation has not recognized donor pledges or in-kind donations.

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

Unrestricted net assets – Represent the portion of expendable funds available for support in the operation of the Foundation.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Foundation and/or the passage of time.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Foundation. At June 30, 2015 and 2014, the Foundation had no permanently restricted net assets.

Certain prior year accounts have been reclassified to conform to current year presentations.

**Cash and Cash Equivalents**

The Foundation considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**Contributions**

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the entity reports the support as unrestricted.

**JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2015 AND 2014**

(1 - continued)

**Income Taxes**

The Foundation is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, the financial statements do not provide for income taxes.

The Foundation has implemented the accounting guidance for uncertainty in income taxes. Under that guidance, tax positions need to be recognized in the financial statements when it is more-likely-than-not the position will be sustained upon examination by the tax authorities. As of June 30, 2015, The Foundation has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. The Foundation files federal income tax returns. Returns filed for the tax years ended on or after June 30, 2012 are subject to examination. The Foundation is not currently being examined and management believes its tax-exempt status would be upheld under examination.

(2) **CASH AND CASH EQUIVALENTS**

Cash and cash equivalents included in the accompanying statements of assets and net assets consist of the following as of June 30:

	<u>2015</u>	<u>2014</u>
Money market account	\$ 1,346,172	\$ 1,606,737
Checking accounts	<u>12,800</u>	<u>18,777</u>
Total	<u>\$ 1,358,972</u>	<u>\$ 1,625,514</u>

The Foundation maintains its cash in bank deposit accounts which, at times, may exceed FDIC limits. However, the amounts in excess of the FDIC limits exposed to credit risk are secured by United States Treasury repurchase agreements pledged by the Foundation's bank and held in the Foundation's name.

(3) **CONTRIBUTIONS**

The Foundation's revenue consists primarily of donor contributions. The Foundation records multi-year pledges in the period in which the contribution is received under the cash basis of accounting.

(4) **BOARD DESIGNATED NET ASSETS**

Unrestricted net assets include an amount designated by the board of directors of \$69,035 and \$103,765 as of June 30, 2015 and 2014, respectively. This designation is to fund advanced teacher training and an outreach program called ACT Now to improve students' qualifications for higher education enrollment opportunities.

**JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2015 AND 2014**

**(5) OTHER TEMPORARILY RESTRICTED NET ASSETS**

Other programs consisted of the following as of June 30:

	<u>2015</u>	<u>2014</u>
ZEON Chemicals	\$ 43,448	\$ 63,783
America's Promise	42,418	-
National Board Certified Teacher Training	40,500	-
Gheens Foundation Executive Director	36,882	-
Western High School	33,199	33,199
Western High School Early College	29,161	78,031
Oliver Daniel Winn HOSA	25,000	-
Excel Program Fund	24,515	11,515
David Jones Vocal Scholarship	22,368	22,316
Gordon Food Service	21,788	19,336
All others	<u>355,649</u>	<u>605,434</u>
	<u>\$ 674,928</u>	<u>\$ 833,614</u>

Temporarily restricted net assets amounting to \$1,276,339 and \$1,504,470 for 2015 and 2014, respectively, are available for various programs conducted by the Jefferson County Public Schools and include amounts for early childhood development, student scholarships, teacher recognition and awards, and various other special projects.

**(6) CONCENTRATION**

During the year ended June 30, 2015, the Foundation received a total of \$277,079 from the CE&S Foundation and \$181,043 from WHAS Crusade from Children, which represents approximately 26% and 17% of contributions, respectively. During the year ended June 30, 2014, the Foundation received \$100,000 from the Lift a Life Foundation and \$87,731 from the Louisville Metro Government, which represents approximately 11% and 10% of contributions, respectively.

**(7) SUBSEQUENT EVENTS**

The Foundation has evaluated whether any subsequent events that require recognition or disclosure in the accompanying financial statements and related notes thereto have taken place through May 11, 2016, the date these financial statements were available to be issued. The Foundation has determined that there are no such subsequent events.

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2014 Open to Public Inspection

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2014 calendar year, or tax year beginning JUL 1, 2014 and ending JUN 30, 2015

B Check if applicable: C Name of organization JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC. D Employer identification number E Telephone number 502-585-5347 G Gross receipts \$ 1,073,266. H(a) Is this a group return for subordinates? H(b) Are all subordinates included? I Tax-exempt status: X 501(c)(3) J Website: N/A K Form of organization: X Corporation L Year of formation: 1983 M State of legal domicile: KY

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... 2 Check this box... 3-7a Activities & Governance 8-12 Revenue 13-19 Expenses 20-22 Net Assets or Fund Balances

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer JOSEPH SEILER, SECRETARY/TREASURER Date. Paid Preparer: Print/Type preparer's name JEREMY M FINN, CPA Preparer's signature Date Check if self-employed Firm's name MONROE SHINE & CO., INC. CPA'S Firm's address PO BOX 22039 LOUISVILLE, KY 40252-9804 Firm's EIN Phone no. 502-423-0311

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



JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.

Form 990 (2014)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:  
SUPPORT OF JEFFERSON COUNTY, KENTUCKY PUBLIC SCHOOLS

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

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

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

4a (Code: \_\_\_\_\_) (Expenses \$ 1,291,623. including grants of \$ 1,291,623.) (Revenue \$ \_\_\_\_\_)  
GRANTS AND ALLOCATIONS TO THE JEFFERSON COUNTY PUBLIC SCHOOL SYSTEM IN KENTUCKY AND INDIVIDUALS TO PROMOTE EDUCATIONAL IMPROVEMENTS IN ELEMENTARY, MIDDLE, AND HIGH SCHOOLS AND EARLY CHILDHOOD EDUCATION.

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

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

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

4e Total program service expenses **▶** 1,291,623.

**JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.**

**Part IV Checklist of Required Schedules**

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

**JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.**

**Part IV Checklist of Required Schedules** *(continued)*

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	X	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....	24d	
25a <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....	25b	X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	35b	
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O .....	38	X

**JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.**

**Part V** Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	<b>Section 501(c)(12) organizations.</b> Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
13a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

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

**Section A. Governing Body and Management**

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	25													
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.														
b Enter the number of voting members included in line 1a, above, who are independent		25												
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?														X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?														X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?														X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?														X
6 Did the organization have members or stockholders?														X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?														X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?														X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body?										X				
b Each committee with authority to act on behalf of the governing body?										X				
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O														X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	10a	10b	11a	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a Did the organization have local chapters, branches, or affiliates?														X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?														
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?														X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.														
12a Did the organization have a written conflict of interest policy? If "No," go to line 13														X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?														
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done														
13 Did the organization have a written whistleblower policy?														X
14 Did the organization have a written document retention and destruction policy?														X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?														
a The organization's CEO, Executive Director, or top management official														X
b Other officers or key employees of the organization														X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).														
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?														X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?														

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records: **JOE SEILER, TREASURER - 502-499-4794**  
**2500 EASTPOINT PARKWAY, LOUISVILLE, KY 40223**

JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

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

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

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JAMES R ALLEN CHAIRMAN	1.00	X		X			0.	0.	0.	
(2) FRANKLIN JELSMA VICE CHAIRMAN	1.00	X		X			0.	0.	0.	
(3) JOSEPH SEILER TREASURER	3.00	X		X			0.	0.	0.	
(4) MIKE BROWN MEMBER	1.00	X					0.	0.	0.	
(5) AUDWIN HELTON MEMBER	1.00	X					0.	0.	0.	
(6) HENRY HEUSER JR MEMBER	1.00	X					0.	0.	0.	
(7) MARK SHIRKNES MEMBER	1.00	X					0.	0.	0.	
(8) KEVIN SHURN MEMBER	1.00	X					0.	0.	0.	
(9) JEFF ULIGIAN MEMBER	1.00	X					0.	0.	0.	
(10) AL CORNISH MEMBER	1.00	X					0.	0.	0.	
(11) LYNN HUETHER MEMBER	1.00	X					0.	0.	0.	
(12) KEN SELVAGGI MEMBER	1.00	X					0.	0.	0.	
(13) BILL SIMPSON MEMBER	1.00	X					0.	0.	0.	
(14) MALCOLM B. CHANCEY JR. MEMBER	1.00	X					0.	0.	0.	
(15) DR. DONNA M. HARGENS MEMBER	1.00	X					0.	0.	0.	
(16) ROBERT J. ARNOLD MEMBER	1.00	X					0.	0.	0.	
(17) VIK CHADHA MEMBER	1.00	X					0.	0.	0.	

**JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) DR. ALEX GERASSIMIDES, MD MEMBER	1.00	X					0.	0.	0.	
(19) JOE HARDESTY MEMBER	1.00	X					0.	0.	0.	
(20) TOM HUDSON MEMBER	1.00	X					0.	0.	0.	
(21) KEVIN JOYNT MEMBER	1.00	X					0.	0.	0.	
(22) TANJA OQUENDO MEMBER	1.00	X					0.	0.	0.	
(23) MITCH RUE MEMBER	1.00	X					0.	0.	0.	
(24) GWEN TILTON MEMBER	1.00	X					0.	0.	0.	
(25) CAROL TIMMONS MEMBER	1.00	X					0.	0.	0.	
(26) SAM CORBETT EXECUTIVE DIRECTOR	40.00		X				34,219.	0.	0.	
<b>1b Sub-total</b> .....							34,219.	0.	0.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							34,219.	0.	0.	

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

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

**Section B. Independent Contractors**

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

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

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

**JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.**

Form 990 (2014)

**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>				
	<b>b</b> Membership dues .....	<b>1b</b>				
	<b>c</b> Fundraising events .....	<b>1c</b>				
	<b>d</b> Related organizations .....	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b> <b>1,073,124.</b>				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ .....					
	<b>h Total.</b> Add lines 1a-1f .....		<b>1,073,124.</b>			
<b>Program Service Revenue</b>	<b>2 a</b> _____	<b>Business Code</b>				
	<b>b</b> _____					
	<b>c</b> _____					
	<b>d</b> _____					
	<b>e</b> _____					
	<b>f</b> All other program service revenue .....					
	<b>g Total.</b> Add lines 2a-2f .....					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		<b>142.</b>	<b>142.</b>		
	<b>4</b> Income from investment of tax-exempt bond proceeds .....					
	<b>5</b> Royalties .....					
	<b>6 a</b> Gross rents .....	(i) Real	(ii) Personal			
		<b>b</b> Less: rental expenses .....				
		<b>c</b> Rental income or (loss) .....				
		<b>d</b> Net rental income or (loss) .....				
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other			
		<b>b</b> Less: cost or other basis and sales expenses .....				
		<b>c</b> Gain or (loss) .....				
		<b>d</b> Net gain or (loss) .....				
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>				
		<b>b</b> Less: direct expenses .....	<b>b</b>			
		<b>c</b> Net income or (loss) from fundraising events .....				
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>				
<b>b</b> Less: direct expenses .....		<b>b</b>				
<b>c</b> Net income or (loss) from gaming activities .....						
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>					
	<b>b</b> Less: cost of goods sold .....	<b>b</b>				
	<b>c</b> Net income or (loss) from sales of inventory .....					
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11 a</b> _____						
	<b>b</b> _____					
	<b>c</b> _____					
	<b>d</b> All other revenue .....					
	<b>e Total.</b> Add lines 11a-11d .....					
<b>12 Total revenue.</b> See instructions. ....		<b>1,073,266.</b>	<b>142.</b>	<b>0.</b>	<b>0.</b>	



**JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.**

Form 990 (2014)

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,291,623.	1,291,623.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	34,219.		34,219.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	2,641.		2,641.	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	5,775.		5,775.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	1,337.		1,337.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	1,746.		1,746.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>MISCELLANEOUS</b>	2,467.		2,467.	
b _____				
c _____				
d _____				
e All other expenses _____				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	1,339,808.	1,291,623.	48,185.	0.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.

Form 990 (2014)

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	18,777.	1	12,800.
	2	Savings and temporary cash investments	1,606,737.	2	1,346,172.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D		10a	
	b	Less: accumulated depreciation		10b	10c
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	1,625,514.	16	1,358,972.	
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25	0.	26	0.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	121,044.	27	82,633.
	28	Temporarily restricted net assets	1,504,470.	28	1,276,339.
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	<b>Total net assets or fund balances</b>	1,625,514.	33	1,358,972.	
34	<b>Total liabilities and net assets/fund balances</b>	1,625,514.	34	1,358,972.	

**JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.**

Form 990 (2014)

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,073,266.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,339,808.
3	Revenue less expenses. Subtract line 2 from line 1	3	<266,542.>
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,625,514.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,358,972.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2014)

**SCHEDULE A**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

**2014**

Open to Public Inspection

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization **JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.** Employer identification number [REDACTED]

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

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

**g Provide the following information about the supported organization(s).**

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see Instructions)	(vi) Amount of other support (see Instructions)
			Yes	No		
<b>Total</b>						

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	1368251.	1572683.	586,986.	870,698.	1073124.	5471742.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
3 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
4 Total. Add lines 1 through 3 .....	1368251.	1572683.	586,986.	870,698.	1073124.	5471742.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						1687877.
6 Public support. Subtract line 5 from line 4.						3783865.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4 .....	1368251.	1572683.	586,986.	870,698.	1073124.	5471742.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	2,635.	2,244.	1,029.	163.	142.	6,213.
9 Net income from unrelated business activities, whether or not the business is regularly carried on .....						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
11 Total support. Add lines 7 through 10						5477955.
12 Gross receipts from related activities, etc. (see instructions) .....					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .....	<input type="checkbox"/>					

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) .....	14	69.07 %
15 Public support percentage from 2013 Schedule A, Part II, line 14 .....	15	64.75 %
16a 33 1/3% support test - 2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>	

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
3 Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
5 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
6 Total. Add lines 1 through 5 .....						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
c Add lines 7a and 7b .....						
8 Public support (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6 .....						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
c Add lines 10a and 10b .....						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) .....	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15 .....	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) .....	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17 .....	18	%

19a 33 1/3% support tests - 2014. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2013. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No" describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer (b) below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. Type III Supporting Organizations**

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

**Section E. Type III Functionally-Integrated Supporting Organizations**

**1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):

- a**  The organization satisfied the Activities Test. Complete line 2 below.
- b**  The organization is the parent of each of its supported organizations. Complete line 3 below.
- c**  The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

**2** Activities Test. Answer (a) and (b) below.

	Yes	No
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		



**JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.**

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

**JEFFERSON COUNTY PUBLIC EDUCATION**

Schedule A (Form 990 or 990-EZ) 2014 **FOUNDATION, INC.**

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

Section D - Distributions		Current Year
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b>	Amounts paid to acquire exempt-use assets	
<b>5</b>	Qualified set-aside amounts (prior IRS approval required)	
<b>6</b>	Other distributions (describe in Part VI). See instructions.	
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
<b>9</b>	Distributable amount for 2014 from Section C, line 6	
<b>10</b>	Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
<b>1</b>	Distributable amount for 2014 from Section C, line 6			
<b>2</b>	Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
<b>3</b>	Excess distributions carryover, if any, to 2014:			
<b>a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>	From 2013			
<b>f</b>	<b>Total</b> of lines 3a through e			
<b>g</b>	Applied to underdistributions of prior years			
<b>h</b>	Applied to 2014 distributable amount			
<b>i</b>	Carryover from 2009 not applied (see instructions)			
<b>j</b>	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b>	Distributions for 2014 from Section D, line 7: \$			
<b>a</b>	Applied to underdistributions of prior years			
<b>b</b>	Applied to 2014 distributable amount			
<b>c</b>	Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b>	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
<b>6</b>	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
<b>7</b>	Excess distributions carryover to 2015. Add lines 3j and 4c.			
<b>8</b>	Breakdown of line 7:			
<b>a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>	Excess from 2013			
<b>e</b>	Excess from 2014			





**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Name of the organization

JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.

Employer identification number



Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

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

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Name of organization  
JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.

Employer identification number  
[REDACTED]

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CE&S FOUNDATION 101 S FIFTH STREET STE 1650 LOUISVILLE, KY 40202	\$ 277,079.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	LOUISVILLE COMMUNITY FOUNDATION 325 W MAIN STREET STE 1110 LOUISVILLE, KY 40202	\$ 95,669.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	LG&E 701 E KENTUCKY ST LOUISVILLE, KY 40203	\$ 34,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	GHEENS FOUNDATION 401 W MAIN ST SUITE 705 LOUISVILLE, KY 40202	\$ 85,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	YUM BRANDS 1900 COLONEL SANDERS LANE LOUISVILLE, KY 40213	\$ 32,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	UPS FOUNDATION 55 GLENLAKE PARKWAY ATLANTA, GA 30328	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  
**JEFFERSON COUNTY PUBLIC EDUCATION  
 FOUNDATION, INC.**

Employer identification number

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	WHAS CRUSADE FOR CHILDREN 520 W CHESTNUT ST LOUISVILLE, KY 40202	\$ 181,043.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	AMERICA'S PROMISE 1110 VERMONT AVENUE NW STE 900 WASHINGTON, DC 20005	\$ 83,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	TIMIR & ELAINE BANERJEE PO BOX 22067 LOUISVILLE, KY 40252	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>JEFFERSON COUNTY PUBLIC EDUCATION                  FOUNDATION, INC.</b>	Employer identification number <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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



Name of organization <b>JEFFERSON COUNTY PUBLIC EDUCATION                  FOUNDATION, INC.</b>	Employer identification number <div style="background-color: black; width: 100px; height: 20px; margin-top: 5px;"></div>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2014 Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.

Employer identification number

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

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

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

Form for Part II Conservation Easements, including questions 1-9 and a table for 'Held at the End of the Tax Year'.

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

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets, including questions 1a-2.

**JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.**

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment  \_\_\_\_\_ %
- b Permanent endowment  \_\_\_\_\_ %
- c Temporarily restricted endowment  \_\_\_\_\_ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)  0.

**JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.**

Schedule D (Form 990) 2014

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.**

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	<b>1,073,266.</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2a</b>	
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines 2a through 2d .....	<b>2e</b>	<b>0.</b>
<b>3</b>	Subtract line 2e from line 1 .....	<b>3</b>	<b>1,073,266.</b>
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines 4a and 4b .....	<b>4c</b>	<b>0.</b>
<b>5</b>	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	<b>1,073,266.</b>

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

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

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	<b>1,339,808.</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities .....	<b>2a</b>	
<b>b</b>	Prior year adjustments .....	<b>2b</b>	
<b>c</b>	Other losses .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines 2a through 2d .....	<b>2e</b>	<b>0.</b>
<b>3</b>	Subtract line 2e from line 1 .....	<b>3</b>	<b>1,339,808.</b>
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines 4a and 4b .....	<b>4c</b>	<b>0.</b>
<b>5</b>	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	<b>1,339,808.</b>

**Part XIII Supplemental Information.**

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

**PART X, LINE 2:**

THE FOUNDATION HAS IMPLEMENTED THE ACCOUNTING GUIDANCE FOR UNCERTAINTY IN INCOME TAXES. UNDER THAT GUIDANCE, TAX POSITIONS NEED TO BE RECOGNIZED IN THE FINANCIAL STATEMENTS WHEN IT IS MORE-LIKELY-THAN-NOT THE POSITION WILL BE SUSTAINED UPON EXAMINATION BY THE TAX AUTHORITIES. AS OF JUNE 30, 2015, THE FOUNDATION HAS NO UNCERTAIN TAX POSITIONS THAT QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS. THE FOUNDATION FILES FEDERAL INCOME TAX RETURNS. RETURNS FILED FOR THE TAX YEARS ENDED ON OR AFTER JUNE 30, 2012 ARE SUBJECT TO EXAMINATION. THE FOUNDATION IS NOT CURRENTLY BEING EXAMINED AND MANAGEMENT BELIEVES ITS TAX-EXEMPT STATUS WOULD BE UPHOLD UNDER EXAMINATION.



**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization **JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.**

**Part I** General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the criteria used to award the grants or assistance? .....
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II** Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
JEFFERSON COUNTY PUBLIC SCHOOLS 3332 NEWBURG ROAD LOUISVILLE, KY 40232	61-6001316		1,049,184.	0.	BOOK	
JCTC FOUNDATION 109 EAST BROADWAY LOUISVILLE, KY 40202	23-7035648		37,704.	0.	BOOK	
MIDDLE COLLEGE HIGH SCHOOL NATIONAL CONSORTIUM - 27-28 THOMSON AVE - LONG ISLAND, NY 11101	04-3608107		22,331.	0.	BOOK	
UNIVERSITY OF LOUISVILLE CONTROLLERS OFFICE- UNIVERSITY OF L LOUISVILLE, KY 40292	23-7078461		18,666.	0.	BOOK	
KENTUCKY YMCA YOUTH ASSOCIATION #91 C. MICHAEL DAVENPORT BLVD FRANKFORT, KY 40601	61-0444841		12,087.	0.	BOOK	
RALPH B KNOLLENBERG III FOUNDATION 601 BRECKENRIDGE LANE LOUISVILLE, KY 40207	27-1545165		7,323.	0.	BOOK	

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table .....
- 3 Enter total number of other organizations listed in the line 1 table .....

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

**SEE PART IV FOR COLUMN (H) DESCRIPTIONS**

**JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.**

Schedule I (Form 990) (2014)

**Part III** Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)

**Part IV** Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

**PART I, LINE 2:**

THE BOARD APPROVES THE DISBURSEMENT OF FUNDS TO VARIOUS PROGRAMS THE ORGANIZATION SUPPORTS.

**PART II, LINE 1, COLUMN (H):**

**NAME OF ORGANIZATION OR GOVERNMENT:** JEFFERSON COUNTY PUBLIC SCHOOLS

**(H) PURPOSE OF GRANT OR ASSISTANCE:** TO FUND VARIOUS EDUCATIONAL PROGRAMS AND TO FUND TRANSPORTATION EXPENSES FOR STUDENTS TO ATTEND THE YMCA'S SWIM PROJECT



SCHEDULE O  
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2014  
Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.

Employer identification number



FORM 990, PART VI, SECTION B, LINE 11:

THE SECRETARY/TREASURER REVIEWS THE 990 BEFORE FILING AND THE BOARD REVIEWS  
A COPY OF THE 990 AFTER IT IS FILED.

FORM 990, PART VI, SECTION C, LINE 19:

THESE DOCUMENTS ARE MADE AVAILABLE UPON REQUEST.

PART XII, LINE C

THIS PURPOSE HAS NOT CHANGED FROM THE PRIOR YEAR.

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box  **X**

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. <b>JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.</b>	Employer identification number (EIN) or 
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>P.O. BOX 35368</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>LOUISVILLE, KY 40202</b>	

Enter the Return code for the return that this application is for (file a separate application for each return) 01

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

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

**JOE SEILER, TREASURER**

• The books are in the care of  **2500 EASTPOINT PARKWAY - LOUISVILLE, KY 40223**  
Telephone No.  **502-499-4794** Fax No.

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until MAY 15, 2016.

5 For calendar year \_\_\_\_\_, or other tax year beginning JUL 1, 2014, and ending JUN 30, 2015.

6 If the tax year entered in line 5 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

7 State in detail why you need the extension  
**THE ORGANIZATION NEEDS ADDITIONAL TIME TO GATHER SUFFICIENT INFORMATION TO FILE A COMPLETE AND ACCURATE RETURN.**

8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	0.
c <b>Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0.

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title  **SECRETARY / TREASURER** Date

# Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) <b>Jefferson County Public Education Foundation</b>	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____  <input checked="" type="checkbox"/> Other (see instructions) ▶ <b>non-profit</b>	Exemptions (see instructions):  Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.) <b>3332 Newburg Road</b> City, state, and ZIP code <b>Louisville, KY 40232</b>	Requester's name and address (optional)
List account number(s) here (optional)		

### Part I Taxpayer Identification Number (TIN)

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

Social security number																					
<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>											<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>										

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

Employer identification number

### Part II Certification

Under penalties of perjury, I certify that:

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

Sign Here	Signature of U.S. person ▶ <i>Ann C. Davis Treasurer</i>	Date ▶ <i>9/19/14</i>
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### General Instructions

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

**Future developments.** The IRS has created a page on [www.irs.gov/w9](http://www.irs.gov/w9) for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

#### Purpose of Form

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

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

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

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

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

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

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

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

**BOARD OF DIRECTORS**

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**James Allen**  
Hilliard Lyons

Vice-Chairman  
**Franklin Jelsma**  
Wyatt Tarrant & Combs

Secretary-Treasurer  
**Joe Seiler**  
PBI Bank

**Robert J. Arnold**  
Republic Bank & Trust Company

**Mike Brown**  
Barrister Commercial Group

**Vik Chadha**  
GlowTouch Technologies

**Malcolm B. Chancey Jr.**  
Emeritus

**Al Cornish**  
Norton Healthcare

**Alex Gerassimides, M.D.**  
CPA Lab

**Joe Hardesty**  
Stites & Harbison

**Audwin Helton**  
Spatial Data Integrations

**Henry Heuser Jr.**  
Henry Vogt/Unistar

**Tom Hudson**  
nth/works

**Lynn Huether**  
Class Act Federal Credit Union

**Kevin Joynt**  
Deloitte

**Tanja Oquendo**  
KentuckyOne Health

**Mitch Rue**  
WMR Consulting

**Ken Selvaggi**  
WAVE 3 TV

**Mark Shirkness**  
General Electric

**Kevin Shurn**  
Superior Maintenance Company

**Bill Simpson**  
Zeon Chemicals

**Carol Timmons**  
Business First

**Jeff Uligian**  
Genentech

**TO:** Louisville Metro Council Neighborhood Development Fund

**FROM:** Kristin Wingfeld  
Business Partnerships

**SUBJECT:** Jefferson County Public Education Foundation NDF Application

**DATE:** January 27, 2016

The only paid staff member for the Jefferson County Public Education Foundation is the Executive Director, Sam Corbett.

If you have any questions, please call me at 485-3995.

Thank you.

KW:tm