

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

**Applicant/Program:** Jefferson County Public Education Foundation/Blue Lick Elementary

**Executive Summary of Request:**  
Playground Equipment for the school and community.

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.

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

<u>24</u> District #	<u>Madame Food</u> Primary Sponsor Signature	<u>\$11,014.46</u> Amount	<u>8-27-14</u> Date
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**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

**Clerk's Office Only:**

Request Amount: \_\_\_\_\_ Committee Amended Appropriation: \_\_\_\_\_

Original Appropriation: \_\_\_\_\_ Council Amended Appropriation: \_\_\_\_\_

OFFICE OF METRO COUNCIL CLERK  
REVIEWED

DATE 9-11-14 TIME 2:00pm

**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.

<u>District #</u>	<u>Council Member Signature</u>	<u>Amount</u>	<u>Date</u>
<u>District #</u>	<u>Council Member Signature</u>	<u>Amount</u>	<u>Date</u>
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<u>District #</u>	<u>Council Member Signature</u>	<u>Amount</u>	<u>Date</u>



**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

SECTION 1 – APPLICANT INFORMATION			
<b>Legal Name of Applicant Organization:</b>		<b>Jefferson County Public Education Foundation</b>	
<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> VanHoose Education Center, 3332 Newburg Road, Louisville, KY 40232			
<b>Website:</b> www.jefferson.kyschools.us/jcpef			
<b>Applicant Contact:</b>	Becky Crump	<b>Title:</b>	Director, Resource Development
<b>Phone:</b>	485-3290	<b>Email:</b>	becky.crump@jefferson.kyschools.us
<b>Financial Contact:</b>	Dionne Holt	<b>Title:</b>	FRYSC
<b>Phone:</b>	502-485-8212	<b>Email:</b>	yaneka.holt@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>	Blue Lick Elementary 9801 Blue Lick Road Louisville, Ky 40229		
<b>Council District(s):</b>	Okolona-Madonna Flood	<b>Zip Code(s):</b>	40229
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
<b>PROGRAM/PROJECT NAME:</b> Community Playground Equipment			
<b>Total Request: (\$)</b>	\$11,014.46	<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 type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
<b>The Following are Required Attachments:</b>			
<input type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current Year Projected Budget <input type="checkbox"/> List of Board of Directors (include term & term limits) <input checked="" type="checkbox"/> Current financial statement <input type="checkbox"/> Most recent IRS Form 990 or 1120-H <input type="checkbox"/> Articles of Incorporation <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if required <input type="checkbox"/> Staff including the 3 highest paid staff	
<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>	Metro Council Grant - School Based Counseling Services	<b>Amount: (\$)</b>	\$8,000
<b>Source:</b>	Metro Council Grant- Blessings in a Backpack	<b>Amount: (\$)</b>	\$8,000
<b>Source:</b>		<b>Amount: (\$)</b>	
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 checked="" type="checkbox"/> No			



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 3 – AGENCY DETAILS

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

The FRYSC is charged with providing health services or referrals to health services. As a FRYSC center, not only are we to be accessible to students and their families, but we are to be accessible to anyone in the surrounding community. Our required components mirror the district's strategic plan goal which states that "Partnerships among schools, families, and community are important for the health and well-being of our students". Funding for new playground equipment would enable us to promote good overall health and well being for students and families attending Blue Lick Elementary, as well as, students and families in the surrounding community.



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 4 – PROGRAM/PROJECT NARRATIVE

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

Blue Lick Elementary is requesting grant funding to supply new playground equipment for use by Blue Lick Elementary students and children and families in the surrounding community. Grant funds are being requested so that the playground equipment can be purchased and utilized for the 2014-2015 school year. Use of the playground equipment will be unlimited. The free and reduced lunch rate of our student body is roughly 87%. Many of our Blue Lick students live in the surrounding resides area. The income of these families is quite similar if not the same as our student body. Many of these families don't have access to recreational activities. A new playground would provide families with easily accessible opportunities for healthy activity.

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

Funding will be spent on brand new playground equipment, shipping of the equipment and mulch. We are requesting \$11,014.46 in Metro Grant funds. The equipment and shipping costs total \$10,114.46. The mulch is \$3.00 per bag—we will be purchasing 300 bags at \$3.00 each for a total cost of \$900.



## 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:

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

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

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

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

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

dh



## 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:**  
Physical assessments will be conducted on Blue Lick students during physical education to measure their initial BMI's and their BMI's after a time period (s) (to be determined). The goal is to increase physical activity opportunities and decrease individual student BMI's through healthy activity.

**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.**

n/a



**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 5 – PROGRAM/PROJECT BUDGET SUMMARY**

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

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
<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 (Attach Detailed List)</b>			
<b>G: Professional Service Contracts</b>			
<b>H: Program Materials</b>	\$11,014.46	\$3,304.33	14,318.79
<b>I: Community Events &amp; Festivals (Attach Detail List)</b>			
<b>J: Small Equipment</b>			
<b>K: Capital Equipment</b>			
<b>L: Other Expenses (Attach Detail List)</b>			14,318.79
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>	\$11,014.46	\$3,304.33	
<b>% of Program Budget</b>	70 %	30 %	100%

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

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	
Fees Collected from Program Participants	
Other (please specify)	JCPS Building and Grounds funds
<b>Total Revenue for Columns 2 Expenses **</b>	<b>\$3,304.33</b>

\*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 <sup>2</sup> /Type of Contribution	Value of Contribution	Method of Valuation
0		
<i>Total Value of In-Kind</i> (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)		

\* 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, 2014

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

If YES, please explain:



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 6 – CERTIFICATIONS & ASSURANCES

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

#### Standard Assurances

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

#### Standard Certifications

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

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

### SECTION 7 – CERTIFICATIONS & ASSURANCES

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

Signature of Legal Signatory:		Date:	8-4-14
Legal Signatory: (please print):	Donna M. Hargens	Title:	Superintendent, JCPS
Phone:	485-3251	Extension:	
Email:	donna.hargens@jefferson.kyschools.us		

**BLUE LICK ELEMENTARY SCHOOL**

9801 Blue Lick Road  
Louisville, Kentucky 40229  
(502) 485-8212



September 15, 2014

To Whom It May Concern,

The new playground at Blue Lick will be open to the public and never be locked or fenced. The equipment can be used by the general public until perpetuity. During non-school hours, our school grounds are open to the public as well. This includes our walking track, our football field and our new playground equipment.

Please feel free to contact me if you have any questions.

Sincerely,

  
Melody K. Raymond

Principal

Blue Lick Elementary School

9801 Blue Lick Road

Louisville, KY 40229

Phone: 485-8212

Fax: 485-8131



c/o David Williams & Associates, Inc.  
 P.O. Box 3315  
 Alliance, OH 44601  
 800-762-7936 Toll Free  
 330-821-4505 Fax  
 www.davidwilliamsassociates.com  
 info@davidwilliamsassociates.com



06/18/2014

**Blue Lick Elementary - PrimeTime Fit - Revised**

Blue Lick Elementary  
 Attn: Mickey Bridwell  
 9801 Blue Lick Road  
 Louisville, KY 40229  
 Phone: 502-643-3604  
 mickey.bridwell@jefferson.kyschools.us

Project #: P16279  
 Ship To Zip: 40229

Quantity	Part #	Description	Unit Price	Amount
1	RDU	GameTime - Modular PrimeTime - Contender (LOUISBLUELICKES) - Ages 5-12; Aluminum Uprights	\$7,555.00	\$7,555.00
33	4860	GameTime - 12" Playcurb Pkg	\$45.00	\$1,485.00
1	4858	GameTime - Access Playcurb-w/Adap	\$434.00	\$434.00
1	161290	GameTime - Geo-Textile 2250 Sq Ft Roll	\$584.00	\$584.00
1	EWF-12	GT Impax - 1,152 Sqft. (57 CY) of Engineered Wood Fiber at a 12" Compressed Depth	\$1,385.10	\$1,385.10

\*\*\* PRICING BASED ON KENTUCKY PURCHASING COOPERATIVES \*\*\*

SubTotal: \$11,443.10  
 Contract Discount: (\$1,938.35)  
 Additional Discount: (\$453.30)  
 Freight: \$1,063.01  
**Total Amount: \$10,114.46**

Budget Pricing

**Contract: Kentucky Purchasing Cooperatives**

Pricing valid for 30 days. Please request a new price after that time. Our quotation is based on shipment of all items at one time to a single destination, unless otherwise noted, and changes are subject to price adjustment.

GameTime requires a minimum deposit of 35% (\$3,540.06) upon placing this order.

Payment terms: Payment in full, net 30 days subject to credit approval. A 1.5% per month finance charge will be imposed on all past due accounts. Equipment will be invoiced separately from other services and shall be payable in advance of those services and project completion.

To order: Please complete the acceptance portion of this quotation and provide color selections, purchase order copy and other key information requested.

This quote does not include any state or local sales taxes. Sales tax will be added to the order if required, unless otherwise noted.

Acceptance of this proposal indicates your agreement to the terms and conditions stated herein.

Please issue one purchase order for the equipment and a separate purchase order for surfacing and/or equipment installation services.

**GameTime Shipping Times:** Standard shipping time for GameTime is 21-28 days. Allow an additional 4-7 days for transit.

**Short Ship Claims:** Purchaser has 14 days from receipt of equipment to file a short ship report in writing to our office. Company reserves right to not honor claims made after this time.

**GTImpax Engineered Wood Fiber Delivery Times:** Typical lead time for delivery is minimum 2 weeks. Delivery is based on a single delivery to one location per truck, additional drops not included unless specifically noted above. Please confirm current delivery time when placing order.

**GameTime Standard Colors**

**Metal Colors:** Blue, Sky Blue, Yellow, Butterscotch, Orange, Red, Burgundy, Purple, Green, Spring Green, Dark Green, Brown, Beige, Metallic, Black, White

**Deck Colors:** Red, Blue, Brown, Dark Green

**Plastic Colors:** Blue, Sky Blue, Yellow, Red, Purple, Green, Spring Green, Brown, Beige, Meadow, Earth, Stone

**HDPE Colors:** Blue, Yellow, Red, Purple, Green, Beige, Black, Grey

You may view Additional Color options and pre-designed play palettes on <http://www.gametime.com/resources/color-options/>



# SCHUNK

*Equipment & Trucking*  
CERTIFIED PLAYGROUND INSTALLATIONS

June 18, 2014

Mickey Bridwell  
Blue Lick Elementary  
9801 Blue Lick Road  
Louisville, KY 40229

Dear Mickey:

Please accept the following pricing on the installation of GameTime playground equipment for Blue Lick Elementary. This pricing is based on the proposal offered by David Williams & Associates, Inc. dated June 18, 2014.

<input type="checkbox"/> Installation of (1) GameTime PrimeTime Contender	\$1,740.00
<input type="checkbox"/> Installation of (34) GameTime Playcurbs	\$440.00
<input checked="" type="checkbox"/> Installation of 1,152 Sqft. (57 CY) of Engineered Wood Fiber at a 12" Compressed Depth with 1 Layer of Geo-Textile Fabric	\$580.00
<b>TOTAL INSTALLATION</b>	<b>\$2,760.00</b>

Please refer to the following list for our terms and conditions of installation:

- The above pricing is based on installation over existing natural earth and does not include any site work.
- This pricing does not include receiving and storage of the equipment prior to installation.
- Any existing wood chips, asphalt, or playground equipment in the area where the new structure will be located must be removed by the owner unless otherwise noted.
- The play area site needs to be level prior to installation.
- An area needs to be provided for the disposal of excess dirt created when augering holes.
- Access to a dumpster needs to be provided for the disposal of packaging materials. If you would like the installer to haul away the packaging materials, please add \$300.00 to the above installation total.
- The above pricing is based on non-prevailing wage rates.

Please note you are required by law to contact "Kentucky Underground Protection Service" at 1-800-752-6007 before any excavation or installation takes place. Because their questions will relate to the location of the site, we ask you to please contact them personally. This should be done within a two-week period but not less than four days prior to installation, as they will need 48 hours to mark off the site.

If you have any questions, please do not hesitate to call.

Sincerely,



Todd Schunk

To accept quotation, please check mark the items to be installed, sign below, and return to David Williams & Associates at P.O. Box 3315, Alliance, OH 44601 or fax to 330-821-4505.

Customer Signature: \_\_\_\_\_ Phone: \_\_\_\_\_ Date: \_\_\_\_\_

**P.O. Box 58 • Miamitown, Ohio 45041**  
**Phone & Fax 513-353-4760**

RE: PrimeTime Fit- Proposal Update - Bridwell, Mickey W

RE: PrimeTime Fit- Proposal Update

Gigi Kopas <gigik@davidwilliamsassociates.com>

Fri 6/6/2014 12:29 PM

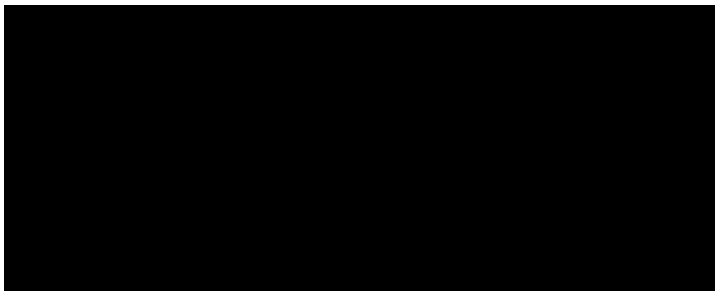
To: 'Gigi Kopas' <gigik@davidwilliamsassociates.com>; Bridwell, Mickey W  
<mickey.bridwell@jefferson.kyschools.us>;

Mickey,

As discussed, we will put together a proposal for equipment (using the largest one I shared with you but keeping you in overall budget, freight, ewf surfacing and surface materials (fabric and curbs) for your budget of 12K (using BUDGET numbers, rather than refined, since this purchase will be late this year or early next as I understand you do not know of grant award for 6+ months.

Because there was not urgency I asked to have this to you a week from Monday (6/16), if you need it sooner please let me know otherwise you will expect to see this come from Val Loper in the office. Thanks.

Gigi (Kopas) Gibson



*Click on the links below to check out our websites.*

[www.gametime.com](http://www.gametime.com)

[www.davidwilliamsassociates.com](http://www.davidwilliamsassociates.com)

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**From:** Gigi Kopas [mailto:gigik@davidwilliamsassociates.com]

**Sent:** Wednesday, June 04, 2014 4:56 PM

**To:** 'mickey.bridwell@jefferson.kyschools.us'

**Subject:** FW: PrimeTime Fit- Pricing 2014

Mickey,

As mentioned in previous email, here is the current (2014) list pricing for the designs (2D's attached) that go with the designs already emailed:

Trainer -- \$5,220.00 List

Contender -- \$7,555.00 List

Challenger -- \$8,341.00 List

Let me know what you think? Thanks.

Gigi (Kapas) Gibson  
David Williams & Associates, GameTime Sales Associate  
P.O. Box 3315  
Alliance, OH 44601  
Cell 859-512-2140  
Toll Free 800-762-7936  
Fax 330-821-4505

*Click on the links below to check out our websites.*

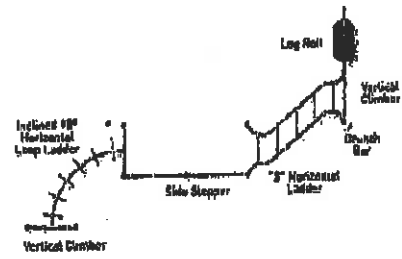
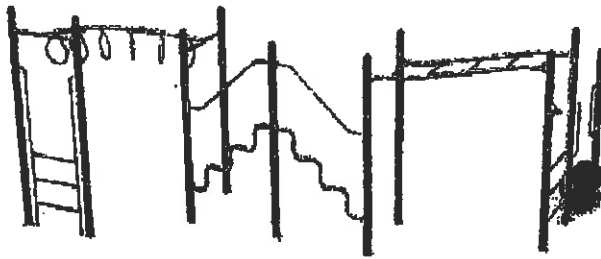
[www.gametime.com](http://www.gametime.com)

[www.davidwilliamsassociates.com](http://www.davidwilliamsassociates.com)

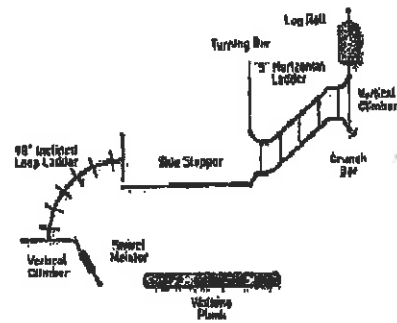
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The contents of this message and any attachments are proprietary, confidential and/or legally privileged, and are intended solely for the use of the person(s) intended to receive this message. If you are not the intended recipient, then please be aware that any use of this message (including any copying, archiving, dissemination or distribution of this message) is strictly prohibited. If you have received this message in error, please notify the sender, delete this message and any attachments and destroy all records and copies of it. Thank you.

### Trainer



### Contender



### ★ Challenger ★



**KidCourse-Trainer** (6715)

#11219 - 12' x 12' x 12' (12' x 12' x 12')

#151218 - 12' x 12' x 12' (12' x 12' x 12')

ASTM Use Zone 2 (12' x 12' x 12')

Child Capacity: 100 Recommended Ages: 3-12

Full Height: 12' x 12'

Platform Height: 12' x 12'

**KidCourse-Contender** (6715)

#11219 - 12' x 12' x 12' (12' x 12' x 12')

#151218 - 12' x 12' x 12' (12' x 12' x 12')

ASTM Use Zone 2 (12' x 12' x 12')

Child Capacity: 100 Recommended Ages: 3-12

Full Height: 12' x 12'

Platform Height: 12' x 12'

**KidCourse-Challenger** (6715)

#11219 - 12' x 12' x 12' (12' x 12' x 12')

#151218 - 12' x 12' x 12' (12' x 12' x 12')

ASTM Use Zone 2 (12' x 12' x 12')

Child Capacity: 100 Recommended Ages: 3-12

Full Height: 12' x 12'

Platform Height: 12' x 12'



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

<b>Organization Number</b>	0175787
<b>Name</b>	JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.
<b>Profit or Non-Profit</b>	N - Non-profit
<b>Company Type</b>	KCO - Kentucky Corporation
<b>Status</b>	A - Active
<b>Standing</b>	G - Good
<b>State</b>	KY
<b>File Date</b>	3/14/1983
<b>Organization Date</b>	3/14/1983
<b>Last Annual Report</b>	2/11/2014
<b>Principal Office</b>	JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION JAEGER EDUCATION CENTER- ATTN: DANA SHUMATE 3332 NEWBURG RD LOUISVILLE, KY 40218
<b>Registered Agent</b>	WT&C CORPORATE SERVICES, INC. 500 W. JEFFERSON STREET SUITE 2800 LOUISVILLE, KY 40202

**Current Officers**

<b>Chairman</b>	<u>Jim Allen</u>
<b>Vice President</b>	<u>Franklin Jelsma</u>
<b>Secretary</b>	<u>JOE SEILER</u>
<b>Director</b>	<u>Audwin Helton</u>
<b>Director</b>	<u>JEFF ULIGIAN</u>
<b>Director</b>	<u>Henry Heuser</u>
<b>Executive</b>	<u>Dana Shumate</u>

**Individuals / Entities listed at time of formation**

<b>Director</b>	<u>MARY HELEN BYCK</u>
<b>Director</b>	<u>JOAN RIEHM</u>
<b>Director</b>	<u>I. W. HUGHES</u>
<b>Director</b>	<u>ORSON OLIVER</u>
<b>Director</b>	<u>WOODFORD R. PORTOR</u>
<b>Incorporator</b>	<u>MALCOLM B. CHANCEY, JR.</u>

**Images available online**

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

<u>Principal Office Address</u>	2/11/2014 10:18:20	1 page	<u>PDF</u>
<u>Change</u>	AM		
<u>Annual Report</u>	2/11/2014	1 page	<u>PDF</u>

<a href="#">Annual Report</a>	6/18/2013	1 page	<a href="#">PDF</a>	
<a href="#">Registered Agent name/address change</a>	3/8/2013	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	6/28/2012	1 page	<a href="#">PDF</a>	
<a href="#">Annual Report</a>	7/19/2011	1 page	<a href="#">PDF</a>	
<a href="#">Annual Report</a>	5/28/2010	1 page	<a href="#">PDF</a>	
<a href="#">Annual Report</a>	1/13/2009	1 page	<a href="#">PDF</a>	
<a href="#">Annual Report</a>	3/4/2008	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	1/8/2007	1 page	<a href="#">PDF</a>	
<a href="#">Annual Report</a>	3/7/2006	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	3/11/2005	1 page	<a href="#">PDF</a>	
<a href="#">Annual Report</a>	6/5/2002	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	5/21/2001	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	10/3/2000	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/16/1999	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	4/24/1998	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1997	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1996	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1995	3 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1994	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1992	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1991	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1990	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1989	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>

**Assumed Names**

**Activity History**

Filing	File Date	Effective Date	Org. Referenced
Annual report	2/11/2014 10:23:31 AM	2/11/2014 10:23:31 AM	
Principal office change	2/11/2014 10:18:20 AM	2/11/2014 10:18:20 AM	
Annual report	6/18/2013 10:48:04 PM	6/18/2013 10:48:04 PM	
Registered agent address change	3/8/2013 2:47:46 PM	3/8/2013	
Annual report	6/28/2012 4:10:51 PM	6/28/2012 4:10:51 PM	
Annual report	7/19/2011 9:24:22 AM	7/19/2011 9:24:22 AM	
Annual report	5/28/2010 9:56:56 AM	5/28/2010 9:56:56 AM	
Annual report	1/13/2009 10:11:05 AM	1/13/2009 10:11:05 AM	
Annual report	3/4/2008 8:28:00 AM	3/4/2008	
Annual report	1/8/2007 4:01:51 PM	1/8/2007 4:01:51 PM	

Annual report	3/7/2006 10:38:23 AM	3/7/2006
Annual report	3/11/2005	3/11/2005
Annual report	3/18/2004	3/18/2004

**Microfilmed Images**

**Microfilm images are not available online. They can be ordered by faxing a Request For Corporate Documents to the Corporate Records Branch at 502-564-5687.**

Annual Report	12/31/2004 2:10:42 PM	2 pages
Annual Report	6/11/2003	2 pages
Annual Report	6/5/2002	2 pages
Annual Report	5/21/2001	2 pages
Annual Report	10/3/2000	2 pages
Annual Report	7/16/1999	2 pages
Annual Report	4/24/1998	2 pages
Annual Report	7/1/1997	2 pages
Annual Report	7/1/1996	2 pages
Annual Report	7/1/1995	3 pages
Annual Report	7/1/1994	2 pages
Annual Report	7/1/1993	2 pages
Annual Report	7/1/1992	2 pages
Annual Report	7/1/1991	1 page
Annual Report	7/1/1990	2 pages
Annual Report	7/1/1989	2 pages
Statement of Change	7/15/1986	1 page
Articles of Incorporation	3/14/1983	9 pages



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 024810  
June 14, 2011 LTR 4168C EC  
61-1021128 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: [REDACTED]  
Toll Free Telephone Number: [REDACTED]

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.

0248164840  
June 14, 2011 LTR 4168C EC  
61-1021128 000000 00  
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

# Corporate Business Account Statement



For the period 05/31/2014 to 06/30/2014  
005709



JEFFERSON CO PUB EDU FOUNDATION  
JOE SEILER  
2500 EASTPOINT PKWY  
LOUISVILLE KY 40223-4156

Page 1 of 4

Number of enclosures: 0

For Client Services:  
Call 1-800-669-1518

Visit us at [PNC.com/treasury](http://PNC.com/treasury)

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	320,614.21	314,591.21	6,023.00

### Deposits and Other Credits

Description	Items	Amount
Deposits	3	89,503.39
National Lockbox	0	0.00
ACH Credits	0	0.00
Funds Transfers In	21	14.95
Trade Services	0	0.00
Investments	6	231,095.87
Zero Balance Transfers	0	0.00
Adjustments	0	0.00
Other Credits	0	0.00
<b>Total</b>	<b>30</b>	<b>320,614.21</b>

### Checks and Other Debits

Description	Items	Amount
Checks	6	234,981.00
Returned Items	0	0.00
ACH Debits	0	0.00
Funds Transfers Out	0	0.00
Trade Services	0	0.00
Investments	15	79,370.00
Zero Balance Transfers	0	0.00
Adjustments	0	0.00
Other Debits	2	239.00
<b>Total</b>	<b>23</b>	<b>314,591.00</b>

### Ledger Balance

Date	Ledger balance	Date	Ledger balance	Date	Ledger balance
05/31	0.00	06/11	0.00	06/23	0.00
06/02	0.00	06/12	0.00	06/24	0.00
06/03	0.00	06/13	74,510.00	06/25	0.00
06/04	0.00	06/16	0.00	06/26	0.00
06/05	0.00	06/17	0.00	06/27	0.00
06/06	0.00	06/18	0.00	06/30	6,023.00
06/09	0.00	06/19	0.00		
06/10	0.00	06/20	0.00		

## Deposits and Other Credits

### Deposits

3 transactions for a total of \$ 89,503.39

Date posted	Amount	Transaction description	Referen num
06/13	53,360.39	Deposit	0383741
06/13	26,000.00	Deposit	0383741
06/30	10,143.00	Deposit	035893-

# Corporate Business Account Statement

EFFERSON CO PUB EDU FOUNDATION  
OE SEILER



## Deposits and Other Credits - continued

Funds Transfers In		21 transactions for a total of \$ 14.95		
Date posted	Amount	Transaction description	Reference number	
06/02	1.49	Interest For Repo Sweep	00000000000227	
06/03	0.50	Interest For Repo Sweep	00000000000227	
06/04	0.50	Interest For Repo Sweep	00000000000228	
06/05	0.50	Interest For Repo Sweep	00000000000228	
06/06	0.50	Interest For Repo Sweep	00000000000228	
06/09	1.49	Interest For Repo Sweep	00000000000230	
06/10	0.50	Interest For Repo Sweep	00000000000231	
06/11	0.50	Interest For Repo Sweep	0000000000022E	
06/12	0.49	Interest For Repo Sweep	0000000000022E	
06/13	0.49	Interest For Repo Sweep	0000000000022E	
06/16	1.48	Interest For Repo Sweep	0000000000022E	
06/17	0.50	Interest For Repo Sweep	00000000000227	
06/18	0.52	Interest For Repo Sweep	0000000000022E	
06/19	0.52	Interest For Repo Sweep	00000000000224	
06/20	0.45	Interest For Repo Sweep	00000000000222	
06/23	1.36	Interest For Repo Sweep	00000000000224	
06/24	0.45	Interest For Repo Sweep	0000000000022E	
06/25	0.45	Interest For Repo Sweep	00000000000224	
06/26	0.45	Interest For Repo Sweep	0000000000022E	
06/27	0.45	Interest For Repo Sweep	0000000000022E	
06/30	1.36	Interest For Repo Sweep	0000000000022E	

## Investments 6 transactions for a total of \$ 231,095.87

Date posted	Amount	Transaction description
06/10	2,518.47	Repo Sweep/Investment Position 1,780,483.01
06/18	223,366.05	Repo Sweep/Investment Position 1,636,480.81
06/23	557.88	Repo Sweep/Investment Position 1,635,923.90
06/26	136.58	Repo Sweep/Investment Position 1,635,788.22
06/27	3,036.05	Repo Sweep/Investment Position 1,632,752.17
06/30	1,480.84	Repo Sweep/Investment Position 1,631,271.33

## Checks and Other Debits

### Checks and Substitute Checks 6 transactions for a total of \$ 234,981.28

Date posted	Check number	Amount	Reference number	Date posted	Check number	Amount	Reference number	Date posted	Check number	Amount	Reference number
06/10	1251	2,518.97	090329494	06/23	1252	200.00	036270455	06/27		3,036.50	08938299
06/18		223,366.57	096042134	06/23		359.24	095052997	06/30	1274	5,500.00	09552474

## Investments 15 transactions for a total of \$ 79,370.70

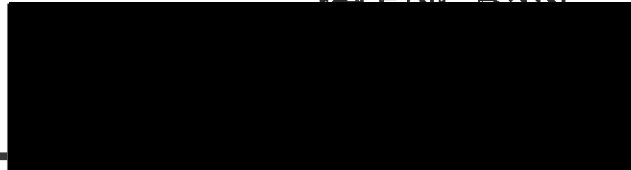
Date posted	Amount	Transaction description
06/02	1.49	Repo Sweep/Investment Position 1,782,997.99
06/03	0.50	Repo Sweep/Investment Position 1,782,998.49
06/04	0.50	Repo Sweep/Investment Position 1,782,998.99
06/05	0.50	Repo Sweep/Investment Position 1,782,999.49



# Corporate Business Account Statement

PNC BANK

JEFFERSON CO PUB EDU FOUNDATION  
JOE SEILER



## Checks and Other Debits - continued

### Investments- continued

15 transactions for a total of \$ 79,370.70

Date posted	Amount	Transaction description	
06/06	0.50	Repo Sweep/Investment Position	1,782,999.99
06/09	1.49	Repo Sweep/Investment Position	1,783,001.48
06/11	0.50	Repo Sweep/Investment Position	1,780,483.51
06/12	0.49	Repo Sweep/Investment Position	1,780,484.00
06/13	4,850.88	Repo Sweep/Investment Position	1,785,334.88
06/16	74,511.48	Repo Sweep/Investment Position	1,859,846.36
06/17	0.50	Repo Sweep/Investment Position	1,859,846.86
06/19	0.52	Repo Sweep/Investment Position	1,636,481.33
06/20	0.45	Repo Sweep/Investment Position	1,636,481.78
06/24	0.45	Repo Sweep/Investment Position	1,635,924.35
06/25	0.45	Repo Sweep/Investment Position	1,635,924.80

### Other Debits

2 transactions for a total of \$ 239.23

Date posted	Amount	Transaction description	Referenc number
06/26	137.03	Check Printing Fee	0001417601127113
06/30	102.20	Corporate Account Analysis Charge	00000000000003394

### 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	Referenc number
	223,366.57	06/18	096042134		3,036.50	06/27	089382990	1252	200.00	06/23	0362704E
	959.24	06/23	095052997	1251	2,518.97	06/10	090329494	1274	5,500.00	06/30	0955247Z





# Jefferson County Public Education Foundation

## Nominations Committee

February 7, 2014

<u>Slate of Officers</u>	<u>Term</u>
Jim Allen, Chairman	2015
Franklin Jelsma, Vice Chair	2015
Joe Seiler, Sec/Treasurer	2015

<u>Board</u>	<u>Term</u>
Jim Allen	2015
Robert Arnold	2016
Mike Brown	2014
Vik Chadha	2016
Malcolm Chancey	Emeritus
Sam Corbett	2014
Al Cornish	2015
Joe Seiler	2014
John Gant	2014
Dr. Alex Gerassimides	2016
Joe Hardesty	2016
Audwin Helton	2016
Henry Heuser Jr.	2015
Lynn Heuther	2015
Alice Houston	2014
Tom Hudson	2016
Franklin Jelsma	2015
Kevin Joynt	2016
Tanja Oquendo	2016
Ken Selvaggi	2016
Mark Shirkness	2014
Bill Simpson	2015
Kevin Shurn	2014
Gwen Tilton	2016
Carol Timmons	2016
Jeff Uligian	2014

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2012 calendar year, or tax year beginning **JUL 1, 2012** and ending **JUN 30, 2013**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.</b> Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>P.O. BOX 35368</b> City, town, or post office, state, and ZIP code <b>LOUISVILLE, KY 40202</b> <b>F</b> Name and address of principal officer: <b>JOSEPH SEILER</b> <b>101 SOUTH FIFTH STREET, LOUISVILLE, KY 40202</b>	<b>D</b> Employer identification number <div style="background-color: black; width: 100px; height: 30px; margin: 5px 0;"></div> <b>E</b> Telephone number <b>502-585-5347</b> <b>G</b> Gross receipts \$ <b>0.</b> <b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>N/A</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1983</b> <b>M</b> State of legal domicile: <b>KY</b>

**Part I Summary**

	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>SUPPORT OF JEFFERSON COUNTY, KENTUCKY PUBLIC SCHOOLS</b>			
Activities & Governance	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>		<b>24</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>		<b>24</b>
	<b>5</b> Total number of individuals employed in calendar year 2012 (Part V, line 2a)	<b>5</b>		<b>0</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>		<b>0</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>		<b>0.</b>
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>		<b>0.</b>
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>1,572,683.</b>	<b>Prior Year</b>	<b>0.</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>0.</b>		<b>0.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>2,244.</b>		<b>0.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>0.</b>		<b>0.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>1,574,927.</b>		<b>0.</b>
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>1,610,838.</b>		<b>0.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>		<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>0.</b>		<b>0.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>		<b>0.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0.</b>			
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>4,182.</b>		<b>0.</b>
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>1,615,020.</b>		<b>0.</b>
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-40,093.</b>		<b>0.</b>
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	<b>1,995,308.</b>	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>0.</b>		<b>0.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>1,995,308.</b>		<b>0.</b>

**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.

<b>Sign Here</b>	Signature of officer <b>JOSEPH SEILER, SECRETARY/TREASURER</b> <small>Type or print name and title</small>	Date	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>JEREMY M FINN, CPA</b>	Preparer's signature	Date
	Firm's name ▶ <b>MONROE SHINE &amp; CO., INC. CPA'S</b>	Firm's EIN ▶ <b>35-1515068</b>	Check if self-employed <input type="checkbox"/> PTIN <b>P00814819</b>
	Firm's address ▶ <b>P. O. BOX 1407 NEW ALBANY, IN 47151-1407</b>	Phone no. <b>(812) 945-2311</b>	

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

JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.

Form 990 (2012)

**Part III** Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question 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 \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (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

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

Form 990 (2012)

Page **3**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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> .....	<b>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....		<b>X</b>
<b>3</b> 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> .....		<b>X</b>
<b>4</b> <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> .....		<b>X</b>
<b>5</b> 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> .....		<b>X</b>
<b>6</b> 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> .....		<b>X</b>
<b>7</b> 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> .....		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		<b>X</b>
<b>9</b> 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> .....		<b>X</b>
<b>10</b> 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> .....		<b>X</b>
<b>11</b> 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.		
<b>a</b> 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> .....		<b>X</b>
<b>b</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> .....		<b>X</b>
<b>c</b> Did the organization report an amount for investments - programs 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> .....		<b>X</b>
<b>d</b> 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> .....		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....		<b>X</b>
<b>f</b> 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> .....		<b>X</b>
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....		<b>X</b>
<b>b</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> .....		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		<b>X</b>
<b>b</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> .....		<b>X</b>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		<b>X</b>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		<b>X</b>
<b>17</b> 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> .....		<b>X</b>
<b>18</b> 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> .....		<b>X</b>
<b>19</b> 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> .....		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		

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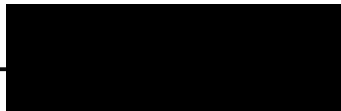
Page 4

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

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States 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 and other assistance to individuals in the United States 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 25</i> .....		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
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? .....		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
25a <b>Section 501(c)(3) and 501(c)(4) 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> .....		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> .....		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> .....		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> .....		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> .....		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> .....		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> .....		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		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> .....		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		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> .....		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> .....		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> .....		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		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> .....		
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> .....		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> .....		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 .....	X	

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

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1a			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1b			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
1c			
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		
2a			
b	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)		
2b			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3a			
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
3b			
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
4a			
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5a			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5b			
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
5c			
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
6a			
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
6b			
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
a	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
7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year		
7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
7h			
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
8			
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the organization make any taxable distributions under section 4966?		
9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
9b			
10	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	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.	13a	
b	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	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b 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 to any question in this Part VI

**Section A. Governing Body and Management**

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 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.	24			
b Enter the number of voting members included in line 1a, above, who are independent		24		
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.)

	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?		
10b		
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?		
12b		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		
12c		
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?		
16b		

**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, physical address, and telephone number of the person who possesses the books and records of the organization: **▶**  
**JOE SEILER, TREASURER - 502-581-4331**  
**101 SOUTH FIFTH STREET, LOUISVILLE, KY 40202**

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

Check if Schedule O contains a response to any question 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 SECRETARY/TREASURER	3.00	X		X				0.	0.	0.
(4) SAM CORBETT MEMBER	1.00	X						0.	0.	0.
(5) CLAIRE ALAGIA MEMBER	1.00	X						0.	0.	0.
(6) MARTY BONICK MEMBER	1.00	X						0.	0.	0.
(7) MIKE BROWN MEMBER	1.00	X						0.	0.	0.
(8) SCOTT CASEY MEMBER	1.00	X						0.	0.	0.
(9) JOHN GANT MEMBER	1.00	X						0.	0.	0.
(10) AUDWIN HELTON MEMBER	1.00	X						0.	0.	0.
(11) HENRY HEUSER JR MEMBER	1.00	X						0.	0.	0.
(12) ALICE HOUSTON MEMBER	1.00	X						0.	0.	0.
(13) STEVE LANGFORD MEMBER	1.00	X						0.	0.	0.
(14) MARY PAT REGAN MEMBER	1.00	X						0.	0.	0.
(15) MARK SHIRKNESS MEMBER	1.00	X						0.	0.	0.
(16) KEVIN SHURN MEMBER	1.00	X						0.	0.	0.
(17) PAUL THOMPSON MEMBER	1.00	X						0.	0.	0.



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

(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)	Reportable compensation from related organizations (W-2/1099-MISC)	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) JEFF ULIGIAN MEMBER	1.00	X						0.	0.	0.
(19) MARY GWEN WHEELER MEMBER	1.00	X						0.	0.	0.
(20) SHELDON BERMAN MEMBER	1.00	X						0.	0.	0.
(21) DEVONE HOLT MEMBER	1.00	X						0.	0.	0.
(22) LINDA JOHNSON MEMBER	1.00	X						0.	0.	0.
(23) AL CORNISH MEMBER	1.00	X						0.	0.	0.
(24) LYNN HUETHER MEMBER	1.00	X						0.	0.	0.
(25) KEN SELVAGGI MEMBER	1.00	X						0.	0.	0.
(26) BILL SIMPSON MEMBER	1.00	X						0.	0.	0.
<b>1b Sub-total</b> .....								0.	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> .....								0.	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? If "Yes," complete Schedule J for such individual .....		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? If "Yes," complete Schedule J for such individual .....		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? If "Yes," complete Schedule J for such person .....		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**

**SEE PART VII, SECTION A CONTINUATION SHEETS**



**JEFFERSON COUNTY PUBLIC EDUCATION  
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**Part VIII Statement of Revenue**

Check if Schedule O contains a response to any question 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, 513, or 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>g</b> Noncash contributions included in lines 1a-1f: \$						
	<b>h Total.</b> Add lines 1a-1f .....						
<b>Program Service Revenue</b>	<b>2 a</b> _____	Business Code					
	<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>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. ....			0.	0.	0.	0.	

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

Form 990 (2012)

**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 to any question 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 governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. 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				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
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				
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				
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				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	0.	0.	0.	0.
26 Joint costs. 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 (2012)



**Part X Balance Sheet**

Check if Schedule O contains a response to any question in this Part X

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash - non-interest-bearing .....	6,019.	1	
	2	Savings and temporary cash investments .....	1,989,289.	2	
	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. Add lines 1 through 15 (must equal line 34) .....</b>	<b>1,995,308.</b>	<b>16</b>	<b>0.</b>	
<b>Liabilities</b>	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. Add lines 17 through 25 .....</b>	<b>0.</b>	<b>26</b>	<b>0.</b>
<b>Net Assets or Fund Balances</b>	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 .....	251,855.	27	251,855.
	28	Temporarily restricted net assets .....	1,743,453.	28	1,743,453.
	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>	<b>1,995,308.</b>	<b>33</b>	<b>1,995,308.</b>	
34	<b>Total liabilities and net assets/fund balances .....</b>	<b>1,995,308.</b>	<b>34</b>	<b>1,995,308.</b>	

Form 990 (2012)

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

Form 990 (2012)



**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VII, column (A), line 12)	1	0.
2	Total expenses (must equal Part IX, column (A), line 25)	2	0.
3	Revenue less expenses. Subtract line 2 from line 1	3	0.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,995,308.
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	1,995,308.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question 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 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.		
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 (2012)



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

Schedule A (Form 990 or 990-EZ) 2012

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1001515.	1477852.	1368251.	1572683.		5420301.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	1001515.	1477852.	1368251.	1572683.		5420301.
<b>5</b> 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)						2064311.
<b>6 Public support.</b> Subtract line 5 from line 4.						3355990.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>7</b> Amounts from line 4	1001515.	1477852.	1368251.	1572683.		5420301.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	8,097.	2,117.	2,635.	2,244.		15,093.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>11 Total support.</b> Add lines 7 through 10						5435394.
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	
<b>13 First five years.</b> 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**

<b>14</b> Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	61.74 %
<b>15</b> Public support percentage from 2011 Schedule A, Part II, line 14	15	78.17 %
<b>16a 33 1/3% support test - 2012.</b> 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>b 33 1/3% support test - 2011.</b> 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"/>	
<b>17a 10% -facts-and-circumstances test - 2012.</b> 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
<b>b 10% -facts-and-circumstances test - 2011.</b> 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
<b>18 Private foundation.</b> 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"/>	

Schedule A (Form 990 or 990-EZ) 2012



**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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>13 Total support.</b> (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**

<b>15</b> Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2011 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2011 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2012.** 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 - 2011.** 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

**SCHEDULE I**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**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.  
▶ Attach to Form 990.

OMB No. 1545-0047

**2012**

Open to Public  
Inspection

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 selection criteria used to award the grants or assistance?  Yes  No

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 Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. 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	(h) Purpose of grant or assistance
JEFFERSON COUNTY PUBLIC SCHOOLS 3332 NEWBURG ROAD LOUISVILLE, KY 40232	61-6001316		0.	0.	BOOK		TO FUND VARIOUS EDUCATIONAL PROGRAMS
UNIVERSITY OF KENTUCKY 101 MAIN BUILDING LEXINGTON, KY 40506	61-6001218		0.	0.	BOOK		SCHOLARSHIPS
UNIVERSITY OF LOUISVILLE			0.	0.			
JCTC FOUNDATION			0.	0.			
WESTERN KENTUCKY UNIVERSITY			0.	0.			
LOUISVILLE FILM ARTS INSTITUTE			0.	0.			

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.

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

**Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)**

(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	(h) Purpose of grant or assistance
UNIVERSITY OF CINCINNATI			0.	0.			
HARVARD UNIVERSITY			0.	0.			

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

Schedule I (Form 990) (2012)

**Part III** Grants and Other Assistance to Individuals in the United States. 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)	(f) Description of non-cash assistance

**Part IV** Supplemental Information. Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

**SCHEDULE I, PART I, LINE 2: THE BOARD APPROVES THE DISBURSEMENT OF FUNDS TO VARIOUS PROGRAMS THE ORGANIZATION SUPPORTS.**

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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.

OMB No. 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization

JEFFERSON COUNTY PUBLIC EDUCATION  
FOUNDATION, INC.

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.

**Capital Gains and Losses**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.  
▶ Information about Schedule D (Form 1120) and its separate instructions is at [www.irs.gov/form1120](http://www.irs.gov/form1120).

**2012**

Name \_\_\_\_\_ Employer identification number \_\_\_\_\_

**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I				
2 Short-term totals from all Forms 8949 with box B checked in Part I				
3 Short-term totals from all Forms 8949 with box C checked in Part I				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6	( )
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column h			7	

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II				
9 Long-term totals from all Forms 8949 with box B checked in Part II				
10 Long-term totals from all Forms 8949 with box C checked in Part II				
11 Enter gain from Form 4797, line 7 or 9			11	
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions			14	
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column h			15	

**Part III Summary of Parts I and II**

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	0.

**Note.** If losses exceed gains, see **Capital losses** in the instructions.

# Commonwealth of Kentucky

OFFICE OF  
SECRETARY OF STATE

FRANCES JONES MILLS  
Secretary



FRANKFORT,  
KENTUCKY

## CERTIFICATE OF INCORPORATION OF NON-STOCK, NON-PROFIT CORPORATION

I, **FRANCES JONES MILLS**, Secretary of State of the Commonwealth of Kentucky certify that there has been delivered to my office articles of incorporation of **JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.**

The name and address of the registered agent of this corporation is

**MALCOLM B. CHANCEY, JR.**

NAME

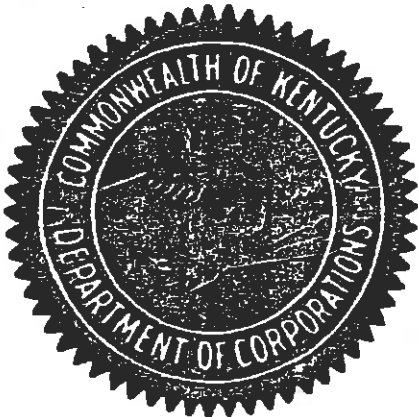
**416 WEST JEFFERSON**

STREET ADDRESS

**LOUISVILLE, KENTUCKY**

CITY, STATE

NOW, THEREFORE, finding that these articles of incorporation conform to law and that all fees therefore having been paid as prescribed by law, I, **FRANCES JONES MILLS**, Secretary of State, issue this Certificate of Incorporation.



Issued this 14TH day of MARCH, 1983,

at Frankfort, Kentucky.

*Frances Jones Mills*  
\_\_\_\_\_  
SECRETARY OF STATE

SECRETARY OF STATE

\_\_\_\_\_  
ASSISTANT SECRETARY OF STATE

ARTICLES OF INCORPORATION  
OF  
JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION

MAR 14 1983

*Samuel Hill*  
SECRETARY OF STATE

The undersigned Incorporator, Malcolm B. Chancey, Jr., executes these Articles of Incorporation for the purpose of forming and does hereby form a nonprofit corporation under the laws of the Commonwealth of Kentucky (KRS 273.160 et seq.), with all the rights, privileges and immunities of a corporation organized for civic, charitable, cultural and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code in accordance with the following provisions:

ARTICLE I

Name

The name of the corporation is Jefferson County Public Education Foundation, Inc.

ARTICLE II

Duration

The corporation shall have perpetual existence.

ARTICLE III

Purposes and Powers

A. The corporation is organized and operated exclusively for public, charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, as amended. The corporation shall receive



contributions and fees, and shall distribute its funds for public, charitable, educational and/or scientific purposes, as hereinafter set forth. In carrying out its corporate purposes, the corporation shall have all the powers allowed corporations by Chapter 273 of the Kentucky Revised Statutes; provided, however, the corporation shall not have or exercise any power prohibited by the provisions of Paragraphs B and C.

B. It is expressly not the purpose of the corporation to carry on propaganda or otherwise attempt to influence legislation, nor to participate or intervene in (including the publication or distributing of statements) any political campaign on behalf of any candidate for public office.

C. Any other provision of these articles to the contrary notwithstanding, the corporation shall have no capital stock and no power to issue certificates of stock nor to declare dividends; no part of the net earnings of the corporation shall inure to the benefit of any private individual or member; and the corporation shall not carry on any activities denied to: [i] a corporation described in Section 501(c)(3) of the Internal Revenue Code of 1954, as amended, including prohibited transactions defined in Section 503 of the Code; or [ii] a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1954, as amended.

D. Any other provisions of these articles to the contrary notwithstanding, this corporation shall, if the following provisions of law are ever applicable to it: [i] distribute its income for each fiscal year at such time and in such manner as not to be subject to the tax under Section 4942 of the Internal Revenue Code of 1954, as amended; [ii] not engage in any act of self dealing as defined in Section 4941(d) of the Internal Revenue Code, as amended; [iii] not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1954, as amended; [iv] not make any investments in such manner as to subject the corporation to tax under Section 4944 of the Internal Revenue Code of 1954, as amended; and [v] not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code of 1954, as amended.

E. In furtherance of the general purposes in Paragraph A, 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 education of the citizens of Louisville and Jefferson County, Kentucky through the support of the Jefferson County Public Schools.

ARTICLE IVMembers

The corporation shall have no members.

ARTICLE VDirectors

The corporation shall be governed by a Board of Directors consisting of not less than five (5) members and not more than fifteen (15), the exact number and the terms of each to be set in the manner provided for in the Bylaws. The initial Board of Directors of the corporation shall consist of nine (9) persons who shall serve until the first annual election of Directors or until their successors are elected and qualify. The names and addresses of said directors are: Mary Helen Byck, Byck's, Louisville Galleria, Louisville, Kentucky 40202; Joan Riehm, Humana, Inc. Riverfront Plaza, Louisville, Kentucky 40202; I.W. Hughes, Brown & Williamson Tobacco Corporation, 1600 W. Hill Street, Louisville, Kentucky 40210; Orson Oliver, Bank of Louisville, 500 W. Broadway, Louisville, Kentucky 40202; Woodford R. Porter, Porter's Funeral Home, 1300 W. Chestnut, Louisville, Kentucky 40203; John Gray, Citizens Fidelity Bank and Trust Company, Citizens Plaza, Louisville, Kentucky 40202; William E. Summers, III, W.L.O.U. Radio Station, 2549 S. 3rd Street, Louisville, Kentucky 40208; Paul Best, First National Bank of Louisville, First National Tower, Louisville,

Kentucky 40202; Malcolm B. Chancey, Jr., Liberty National Bank & Trust Co. of Louisville, 416 W. Jefferson Street, Louisville, Kentucky 40202.

#### ARTICLE VI

##### Officers

The officers of the corporation will be composed of a chairman, vice-chairman, secretary and treasurer; provided, however, except for the office of chairman, any or all of the other offices may be combined in one person. The directors may create such other offices and committees as they deem necessary for the proper administration of the corporation's business. The officers of the corporation shall be elected for such term and in such manner as is provided in the Bylaws.

#### ARTICLE VII

##### Bylaws

The Bylaws for the corporation shall be adopted, and may be amended or repealed, by the Board of Directors.

#### ARTICLE VIII

##### Registered Office and Registered Agent

The street address of the initial registered office of the corporation is 416 West Jefferson, Louisville, Kentucky 40202.

The name of the initial registered agent at that address is Malcolm B. Chancey, Jr.

ARTICLE IX

Exemption From Liability and Indemnification

The private property of the directors of the corporation shall be exempt from liability for any and all debts of the corporation.

The corporation shall have the power to indemnify any person who was or is a party, or is threatened to be made a party, to any threatened, pending or completed action, suit or proceedings, whether civil, criminal, administrative or investigative (other than an action by or on behalf of the corporation) by reason of the fact that he is or was a director, officer, employee, or agent of the corporation, against expenses (including attorney's fees) judgments, fines and amounts paid in settlement, actually and reasonably incurred by him in connection with such action, suit or proceeding. Further provisions for indemnification of officers and directors shall be specified in the Bylaws.

ARTICLE X

Dissolution

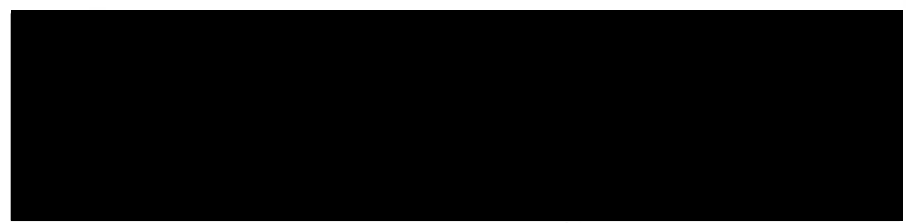
Dissolution shall be accomplished in accordance with Chapter 273 of the Kentucky Revised Statutes or its successor.

Upon dissolution of the corporation, the Board of Directors shall, after paying or making provisions for the payment of, all liabilities of the corporation, dispose of all corporate assets to such organizations organized and operated exclusively for charitable, educational, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1954, or its successor, or to such organizations described under Section 170(c)(1) of the Internal Revenue Code of 1954, or its successor, as the Board of Directors shall determine. Any such assets not disposed of by the Board of Directors shall be disposed of by the Circuit Court of the County in which the principal office of the corporation is then located, to such organization or organizations organized and operated exclusively for charitable, educational, religious or scientific purposes as shall, at that time, qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1954, or its successor.

ARTICLE XI

Incorporator

The name and address of the Incorporator is:



Signed and acknowledged by the Incorporator at Louisville, Kentucky, this 4<sup>th</sup> day of March, 1984.

[Signature]

COMMONWEALTH OF KENTUCKY )  
: SS  
COUNTY OF Jefferson )

I, the undersigned Notary Public in and for the Commonwealth and County aforesaid, do hereby certify that personally appeared before me and, after having been duly sworn, declared, acknowledged and verified the foregoing to be the Articles of Incorporation of Jefferson County Public Education Foundation, Inc. this 4<sup>th</sup> day of March, 1983.

My commission expires: Sept 30, 1984.

[Signature]  
Notary Public

THIS INSTRUMENT WAS PREPARED BY

[Signature]  
G. Alexander Hamilton  
WYATT, TARRANT & COMBS  
Citizens Plaza  
Louisville, Kentucky 40202

[Signature]  
1983 MAR 21 AM 10:33  
A 14108





The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

#### Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

### Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

### Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

### Specific Instructions

#### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

**Disregarded entity.** Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

## Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).
  2. The United States or any of its agencies or instrumentalities,
  3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
  4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
  5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
  7. A foreign central bank of issue,
  8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
  9. A futures commission merchant registered with the Commodity Futures Trading Commission,
  10. A real estate investment trust,
  11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
  12. A common trust fund operated by a bank under section 584(a),
  13. A financial institution,
  14. A middleman known in the investment community as a nominee or custodian, or
  15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

If the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

## Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records from Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>3</sup>  The actual owner <sup>3</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor <sup>3</sup>
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

\*Note. Grantor also must provide a Form W-9 to trustee of trust.

**Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



# MONROE SHINE

KNOWLEDGE FOR TODAY... VISION FOR TOMORROW

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

**FINANCIAL STATEMENTS**

**YEARS ENDED  
JUNE 30, 2013 AND 2012**

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

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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: 502.336.7163

## 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, 2013 and 2012, 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, 2013 and 2012, 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  
February 28, 2014

**JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.**  
**STATEMENTS OF ASSETS AND NET ASSETS - CASH BASIS**  
**JUNE 30, 2013 AND 2012**

**ASSETS**

	<u>2013</u>	<u>2012</u>
Cash and cash equivalents	\$ 1,582,351	\$ 1,995,308
<b>NET ASSETS</b>		
Unrestricted	24,809	251,855
Unrestricted - board designated	175,000	-
Temporarily restricted	1,382,542	1,743,453
<b>TOTAL NET ASSETS</b>	<u>\$ 1,582,351</u>	<u>\$ 1,995,308</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, 2013**

	Every One Reads	Innovation IS Grants	Metro Government Grants	Zeon Chemicals
<b>TEMPORARILY RESTRICTED NET ASSETS</b>				
<b>Revenue and support:</b>				
Contributions	\$ 30,740	\$ 137,500	\$ 51,546	\$ -
Net investment income				
Transfers to unrestricted	(5,824)	(152,997)	(98,464)	(281,696)
<b>Changes in Temporarily Restricted Net Assets</b>	<b>24,916</b>	<b>(15,497)</b>	<b>(46,918)</b>	<b>(281,696)</b>
<b>UNRESTRICTED NET ASSETS</b>				
<b>Revenue and support:</b>				
Contributions	-	-	-	-
Net investment income	-	-	-	-
Board designated transfers	-	-	-	-
Transfers between programs	(2,000)	-	-	-
Transfers from temporarily restricted	5,824	152,997	98,464	281,696
	<u>3,824</u>	<u>152,997</u>	<u>98,464</u>	<u>281,696</u>
<b>Expenses:</b>				
Educational grants and expenses	5,824	152,997	98,464	281,696
General expenses	-	-	-	-
	<u>5,824</u>	<u>152,997</u>	<u>98,464</u>	<u>281,696</u>
<b>Changes in Unrestricted Net Assets</b>	<b>(2,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Changes in Total Net Assets</b>	<b>22,916</b>	<b>(15,497)</b>	<b>(46,918)</b>	<b>(281,696)</b>
<b>Total Net Assets, Beginning of Year</b>	<b>202,516</b>	<b>310,088</b>	<b>58,018</b>	<b>432,262</b>
<b>Total Net Assets, End of Year</b>	<b>\$ 225,432</b>	<b>\$ 294,591</b>	<b>\$ 11,100</b>	<b>\$ 150,566</b>

See notes to financial statements.



<u>One</u>	<u>Board</u>	<u>Temporarily</u>	<u>Other</u>	<u>Total</u>
<u>Community</u>	<u>Designated and</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
<u>One Nation</u>	<u>Other Program</u>	<u>Total</u>		
\$ -	\$ 357,900	\$ 577,686	\$ -	\$ 577,686
-	22	22	-	22
(18,854)	(380,784)	(938,619)	-	(938,619)
(18,854)	(22,862)	(360,911)	-	(360,911)
-	-	-	9,300	9,300
-	-	-	1,007	1,007
-	175,000	175,000	(175,000)	-
-	2,000	-	-	-
18,854	380,784	938,619	-	938,619
18,854	557,784	1,113,619	(164,693)	948,926
18,854	380,784	938,619	49,109	987,728
-	-	-	13,244	13,244
18,854	380,784	938,619	62,353	1,000,972
-	177,000	175,000	(227,046)	(52,046)
(18,854)	154,138	(185,911)	(227,046)	(412,957)
24,829	715,740	1,743,453	251,855	1,995,308
\$ 5,975	\$ 869,878	\$ 1,557,542	\$ 24,809	\$ 1,582,351

JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.  
 STATEMENTS OF REVENUES AND SUPPORT, EXPENSES, AND  
 CHANGES IN NET ASSETS - CASH BASIS  
 YEAR ENDED JUNE 30, 2012

	Every One Reads	Innovation IS Grants	Metro Government Grants	Zeon Chemicals
<b>TEMPORARILY RESTRICTED NET ASSETS</b>				
<b>Revenue and support:</b>				
Contributions	\$ 3,275	\$ 214,500	\$ 108,678	\$ 679,733
Net investment income	-	-	-	-
Transfers to unrestricted	(59,561)	(341,307)	(237,551)	(247,471)
<b>Changes In Temporarily Restricted Net Assets</b>	<b>(56,286)</b>	<b>(126,807)</b>	<b>(128,873)</b>	<b>432,262</b>
<b>UNRESTRICTED NET ASSETS</b>				
<b>Revenue and support:</b>				
Contributions	-	-	-	-
Net investment income	-	-	-	-
Board designated transfers	-	-	-	-
Transfers from temporarily restricted	59,561	341,307	237,551	247,471
	<u>59,561</u>	<u>341,307</u>	<u>237,551</u>	<u>247,471</u>
<b>Expenses:</b>				
Educational grants and expenses	59,561	341,307	237,551	247,471
General expenses	-	-	-	-
	<u>59,561</u>	<u>341,307</u>	<u>237,551</u>	<u>247,471</u>
<b>Changes In Unrestricted Net Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Changes In Total Net Assets</b>	<b>(56,286)</b>	<b>(126,807)</b>	<b>(128,873)</b>	<b>432,262</b>
<b>Total Net Assets, Beginning of Year</b>	<b>258,802</b>	<b>436,895</b>	<b>186,891</b>	<b>-</b>
<b>Total Net Assets, End of Year</b>	<b>\$ 202,516</b>	<b>\$ 310,088</b>	<b>\$ 58,018</b>	<b>\$ 432,262</b>

See notes to financial statements.

One Community One Nation	Other Programs	Temporarily Restricted Total	Other Unrestricted	Total
\$ -	\$ 555,208	\$ 1,561,394	\$ -	\$ 1,561,394
-	46	46	-	46
(134,844)	(589,030)	(1,609,764)	-	(1,609,764)
(134,844)	(33,776)	(48,324)	-	(48,324)
-	-	-	11,289	11,289
-	-	-	2,198	2,198
-	19,351	19,351	(19,351)	-
134,844	589,030	1,609,764	-	1,609,764
134,844	608,381	1,629,115	(5,864)	1,623,251
134,844	589,030	1,609,764	1,074	1,610,838
-	-	-	4,182	4,182
134,844	589,030	1,609,764	5,256	1,615,020
-	19,351	19,351	(11,120)	8,231
(134,844)	(14,425)	(28,973)	(11,120)	(40,093)
159,673	730,165	1,772,426	262,975	2,035,401
\$ 24,829	\$ 715,740	\$ 1,743,453	\$ 251,855	\$ 1,995,308

**JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013 AND 2012**

(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, 2013 and 2012, the Foundation had no permanently restricted net assets.

**Cash and Cash Equivalents**

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

**JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2013 AND 2012**

(1 - continued)

**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.

**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, 2013, 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, 2010 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>2013</u>	<u>2012</u>
Money market account	\$ 1,563,537	\$ 1,989,289
Checking accounts	<u>18,814</u>	<u>6,019</u>
<b>Total</b>	<b><u>\$ 1,582,351</u></b>	<b><u>\$ 1,995,308</u></b>

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.

**JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2013 AND 2012**

(4) **BOARD DESIGNATED NET ASSETS**

Unrestricted net assets include an amount designated by the board of directors of \$175,000 at June 30, 2013. This designation is meant to pay for advanced teacher training and to fund a new outreach program called ACT Now to improve students' qualifications for higher education enrollment opportunities. No such designation was in place at June 30, 2012.

(5) **BOARD DESIGNATED AND OTHER TEMPORARILY RESTRICTED NET ASSETS**

Other programs consisted of the following as of June 30:

	<u>2013</u>	<u>2012</u>
ACT Project	\$ 150,000	\$ -
Basics for Kids	5,819	30,271
Cane Run Playground	928	928
David Jones Vocal Scholarship	27,313	25,026
Neighborhood Place	7,023	30,108
Rangeland Elementary Playground	4,322	4,322
Rangeland Elementary	8,452	37,286
Wellington Elementary	5,341	37,594
Western High School	57,175	48,651
Youth Achievement	79,768	79,768
All others	<u>523,737</u>	<u>421,786</u>
 Total	 <u>\$ 869,878</u>	 <u>\$ 715,740</u>

Temporarily restricted net assets amounting to \$1,557,542 and \$1,743,453 for 2013 and 2012, 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**

As a result of a class action lawsuit settlement, the Foundation received contributions totaling \$679,733 from Zeon Chemicals during 2012. Zeon was involved in a lawsuit for emissions to a local community, and it was determined that the settlement should be contributed to the Foundation. The contribution received is restricted for use by the nine elementary schools in the affected district. The activity relating to receipt and use of these funds is presented under the caption "Zeon Chemicals" in the financial statements.

During the years ended June 30, 2013 and 2012, the Foundation received a total of \$10,000 and \$689,733 from Zeon, which represents approximately 2% and 44% of contributions, respectively.

During the year ended June 30, 2013, the Foundation received a total of \$80,000 from the Louisville Community Foundation and \$70,273 from the Louisville Metro Government, which represents approximately 13% and 12% of contributions, respectively.

**JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2013 AND 2012**

**(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 February 28, 2013, the date these financial statements were available to be issued. The Foundation has determined that there are no such subsequent events.



# MONROE SHINE

KNOWLEDGE FOR TODAY... VISION FOR TOMORROW

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

**FINANCIAL STATEMENTS**

**YEARS ENDED  
JUNE 30, 2013 AND 2012**



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

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1204 FOREST BRIDGE ROAD, SUITE 200 LOUISVILLE, KY 40223 • P.O. BOX 22039 LOUISVILLE, KY 40232 • PHONE: 502.423.0311 • FAX: 502.335.7103

### 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, 2013 and 2012, 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, 2013 and 2012, 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  
February 28, 2014

**JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.**  
**STATEMENTS OF ASSETS AND NET ASSETS - CASH BASIS**  
**JUNE 30, 2013 AND 2012**

**ASSETS**

	<u>2013</u>	<u>2012</u>
Cash and cash equivalents	\$ 1,582,351	\$ 1,995,308
 <b>NET ASSETS</b>		
Unrestricted	24,809	251,855
Unrestricted - board designated	175,000	
Temporarily restricted	1,382,542	1,743,453
 <b>TOTAL NET ASSETS</b>	 <u>\$ 1,582,351</u>	 <u>\$ 1,995,308</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, 2013

	Every One Reads	Innovation 13 Grants	Metro Government Grants	Zeon Chemicals
<b>TEMPORARILY RESTRICTED NET ASSETS</b>				
<b>Revenue and support:</b>				
Contributions	\$ 30,740	\$ 137,500	\$ 51,546	\$ -
Net investment income	-	-	-	-
Transfers to unrestricted	(5,824)	(152,997)	(98,464)	(281,696)
<b>Changes In Temporarily Restricted Net Assets</b>	<b>24,916</b>	<b>(15,497)</b>	<b>(46,918)</b>	<b>(281,696)</b>
<b>UNRESTRICTED NET ASSETS</b>				
<b>Revenue and support:</b>				
Contributions	-	-	-	-
Net investment income	-	-	-	-
Board designated transfers	-	-	-	-
Transfers between programs	(2,000)	-	-	-
Transfers from temporarily restricted	5,824	152,997	98,464	281,696
	<u>3,824</u>	<u>152,997</u>	<u>98,464</u>	<u>281,696</u>
<b>Expenses:</b>				
Educational grants and expenses	5,824	152,997	98,464	281,696
General expenses	-	-	-	-
	<u>5,824</u>	<u>152,997</u>	<u>98,464</u>	<u>281,696</u>
<b>Changes In Unrestricted Net Assets</b>	<b>(2,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Changes In Total Net Assets</b>	<b>22,916</b>	<b>(15,497)</b>	<b>(46,918)</b>	<b>(281,696)</b>
<b>Total Net Assets, Beginning of Year</b>	<b>202,516</b>	<b>310,088</b>	<b>58,018</b>	<b>432,262</b>
<b>Total Net Assets, End of Year</b>	<b>\$ 225,432</b>	<b>\$ 294,591</b>	<b>\$ 11,100</b>	<b>\$ 150,566</b>

See notes to financial statements.

One Community One Nation	Board Designated and Other Program	Temporarily Restricted Total	Other Unrestricted	Total
\$ -	\$ 357,900	\$ 577,686	\$ -	\$ 577,686
-	22	22	-	22
(18,854)	(380,784)	(938,619)	-	(938,619)
(18,854)	(22,862)	(360,911)	-	(360,911)
-	-	-	9,300	9,300
-	-	-	1,007	1,007
-	175,000	175,000	(175,000)	-
-	2,000	-	-	-
18,854	380,784	938,619	-	938,619
18,854	557,784	1,113,619	(164,693)	948,926
18,854	380,784	938,619	49,109	987,728
-	-	-	13,244	13,244
18,854	380,784	938,619	62,353	1,000,972
-	177,000	175,000	(227,046)	(52,046)
(18,854)	154,138	(185,911)	(227,046)	(412,957)
24,829	715,740	1,743,453	251,855	1,995,308
\$ 5,975	\$ 869,878	\$ 1,557,542	\$ 24,809	\$ 1,582,351

JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.  
 STATEMENTS OF REVENUES AND SUPPORT, EXPENSES, AND  
 CHANGES IN NET ASSETS - CASH BASIS  
 YEAR ENDED JUNE 30, 2012

	Every One Reads	Innovation I3 Grants	Metro Government Grants	Zeon Chemicals
<b>TEMPORARILY RESTRICTED NET ASSETS</b>				
<b>Revenue and support:</b>				
Contributions	\$ 3,275	\$ 214,500	\$ 108,678	\$ 679,733
Net investment income				
Transfers to unrestricted	(59,561)	(341,307)	(237,551)	(247,471)
<b>Changes In Temporarily Restricted Net Assets</b>	<b>(56,286)</b>	<b>(126,807)</b>	<b>(128,873)</b>	<b>432,262</b>
<b>UNRESTRICTED NET ASSETS</b>				
<b>Revenue and support:</b>				
Contributions				
Net investment income				
Board designated transfers				
Transfers from temporarily restricted	59,561	341,307	237,551	247,471
	59,561	341,307	237,551	247,471
<b>Expenses:</b>				
Educational grants and expenses	59,561	341,307	237,551	247,471
General expenses				
	59,561	341,307	237,551	247,471
<b>Changes In Unrestricted Net Assets</b>				
<b>Changes In Total Net Assets</b>	<b>(56,286)</b>	<b>(126,807)</b>	<b>(128,873)</b>	<b>432,262</b>
<b>Total Net Assets, Beginning of Year</b>	<b>258,802</b>	<b>436,895</b>	<b>186,891</b>	<b>-</b>
<b>Total Net Assets, End of Year</b>	<b>\$ 202,516</b>	<b>\$ 310,088</b>	<b>\$ 58,018</b>	<b>\$ 432,262</b>

See notes to financial statements.

One Community One Nation	Other Programs	Temporarily Restricted Total	Other Unrestricted	Total
\$ -	\$ 555,208	\$ 1,561,394	\$ -	\$ 1,561,394
-	46	46	-	46
(134,844)	(589,030)	(1,609,764)	-	(1,609,764)
(134,844)	(33,776)	(48,324)	-	(48,324)
-	-	-	11,289	11,289
-	-	-	2,198	2,198
-	19,351	19,351	(19,351)	-
134,844	589,030	1,609,764	-	1,609,764
134,844	608,381	1,629,115	(5,864)	1,623,251
134,844	589,030	1,609,764	1,074	1,610,838
-	-	-	4,182	4,182
134,844	589,030	1,609,764	5,256	1,615,020
-	19,351	19,351	(11,120)	8,231
(134,844)	(14,425)	(28,973)	(11,120)	(40,093)
159,673	730,165	1,772,426	262,975	2,035,401
\$ 24,829	\$ 715,740	\$ 1,743,453	\$ 251,855	\$ 1,995,308

**JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013 AND 2012**

(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, 2013 and 2012, the Foundation had no permanently restricted net assets.

**Cash and Cash Equivalents**

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



**JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2013 AND 2012**

(1 - continued)

**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.

**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, 2013, 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, 2010 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>2013</u>	<u>2012</u>
Money market account	\$ 1,563,537	\$ 1,989,289
Checking accounts	18,814	6,019
	<hr/>	<hr/>
Total	\$ <u>1,582,351</u>	\$ <u>1,995,308</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.

**JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2013 AND 2012**

(4) **BOARD DESIGNATED NET ASSETS**

Unrestricted net assets include an amount designated by the board of directors of \$175,000 at June 30, 2013. This designation is meant to pay for advanced teacher training and to fund a new outreach program called ACT Now to improve students' qualifications for higher education enrollment opportunities. No such designation was in place at June 30, 2012.

(5) **BOARD DESIGNATED AND OTHER TEMPORARILY RESTRICTED NET ASSETS**

Other programs consisted of the following as of June 30:

	<u>2013</u>	<u>2012</u>
ACT Project	\$ 150,000	\$ -
Basics for Kids	5,819	30,271
Cane Run Playground	928	928
David Jones Vocal Scholarship	27,313	25,026
Neighborhood Place	7,023	30,108
Rangeland Elementary Playground	4,322	4,322
Rangeland Elementary	8,452	37,286
Wellington Elementary	5,341	37,594
Western High School	57,175	48,651
Youth Achievement	79,768	79,768
All others	<u>523,737</u>	<u>421,786</u>
 Total	 \$ <u>869,878</u>	 \$ <u>715,740</u>

Temporarily restricted net assets amounting to \$1,557,542 and \$1,743,453 for 2013 and 2012, 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**

As a result of a class action lawsuit settlement, the Foundation received contributions totaling \$679,733 from Zeon Chemicals during 2012. Zeon was involved in a lawsuit for emissions to a local community, and it was determined that the settlement should be contributed to the Foundation. The contribution received is restricted for use by the nine elementary schools in the affected district. The activity relating to receipt and use of these funds is presented under the caption "Zeon Chemicals" in the financial statements.

During the years ended June 30, 2013 and 2012, the Foundation received a total of \$10,000 and \$689,733 from Zeon, which represents approximately 2% and 44% of contributions, respectively.

During the year ended June 30, 2013, the Foundation received a total of \$80,000 from the Louisville Community Foundation and \$70,273 from the Louisville Metro Government, which represents approximately 13% and 12% of contributions, respectively.

**JEFFERSON COUNTY PUBLIC EDUCATION FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2013 AND 2012**

**(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 February 28, 2013, the date these financial statements were available to be issued. The Foundation has determined that there are no such subsequent events.

**LOUISVILLE METRO COUNCIL  
NEIGHBORHOOD DEVELOPMENT FUND APPLICATION CHECKLIST**

Legal Name of Applicant Organization: JCPS Foundation / Blue Lick Eden

Program Name and Request Amount:

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	Y
Is the funding proposed by Council Member(s) less than or equal to the request amount?	Y
Is the proposed public purpose of the program viable and well-documented?	Y
Will all of the funding go to programs specific to Louisville/Jefferson County?	Y
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	Y
Has prior Metro Funds committed/granted been disclosed?	Y
Is the application properly signed and dated by authorized signatory?	Y
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	Y
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	N
Is the entity in good standing with: <ul style="list-style-type: none"> <li>• Kentucky Secretary of State? <u>Y</u></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>	
Is the current Fiscal Year Budget included?	Y
Is the entity's board member list (with term length/term limits) included?	Y
Is recommended funding less than 33% of total agency operating budget?	Y
Does the application budget reflect only the revenue and expenses of the project/program?	Y
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	Y
Is the most recent annual audit (if required by organization) included?	?
Is a copy of Signed Lease (if rent costs are requested) included?	NA
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	NA
Are the Articles of Incorporation of the Agency included?	Y
Is the IRS Form W-9 included?	Y
Is the IRS Form 990 included?	Y
Are the evaluation forms (if program participants are given evaluation forms) included?	NA
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	Y
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	NA
Prepared by:	Date: <u>9-2-14</u>