

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

Applicant/Program: St. Joseph Catholic Orphan Society dba St. Joseph Children's Home
Applicant Requested Amount: \$10,000
Appropriation Request Amount: \$ 3,050-

Executive Summary of Request
Fund for security (crowd control, traffic and parking) for the Annual St. Joseph Children's Home Picnic on Saturday, August 10, 2019 from Noon - midnight at 2823 Frankfort Avenue.

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

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

9 Bill Hollander \$2,500 7/15/19
District # Primary Sponsor Signature Amount Date

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

Approved by:

Appropriations Committee Chairman Date
Final Appropriations Amount: _____

Applicant/Program:

St. Joseph Catholic Orphan Society dba St. Joseph Children's Home / St. Joseph Children's Home Picnic

Additional Disclosure and Signatures

Additional Council Office Disclosure

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

Council Member Signature and Amount

District 1	_____	\$ _____
District 2	_____	\$ _____
District 3	_____	\$ _____
District 4	_____	\$ _____
District 5	_____	\$ _____
District 6	<i>Paul Jones</i>	\$ <i>500</i>
District 7	_____	\$ _____
District 8	_____	\$ _____
District 9	_____	\$ _____
District 10	_____	\$ _____
District 11	_____	\$ _____
District 12	<i>Paul Blumell</i>	\$ <i>250</i>
District 13	_____	\$ _____
District 14	_____	\$ _____
District 15	_____	\$ _____

Applicant/Program:

St. Joseph Catholic Orphan Society dba St. Joseph Children's Home / St. Joseph Children's Home Picnic

Additional Disclosure and Signatures

Additional Council Office Disclosure

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

District 16 _____ \$ _____

District 17 _____ \$ _____

District 18 Maury Park \$ 200.00

District 19 _____ \$ _____

District 20 _____ \$ _____

District 21 Quel George \$ 200.00

District 22 _____ \$ _____

District 23 _____ \$ _____

District 24 _____ \$ _____

District 25 _____ \$ _____

District 26 _____ \$ _____

**LOUISVILLE METRO COUNCIL
NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

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

Program Name and Request Amount St. Joseph Children's Home Picnic - \$10,000

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	Yes <input type="checkbox"/>
Is the funding proposed by Council Member(s) less than or equal to the request amount?	Yes <input type="checkbox"/>
Is the proposed public purpose of the program viable and well-documented?	Yes <input type="checkbox"/>
Will all of the funding go to programs specific to Louisville/Jefferson County?	Yes <input type="checkbox"/>
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	Yes <input type="checkbox"/>
Has prior Metro Funds committed/granted been disclosed?	Yes <input type="checkbox"/>
Is the application properly signed and dated by authorized signatory?	Yes <input type="checkbox"/>
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	Yes <input type="checkbox"/>
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	N/A <input type="checkbox"/>
Is the entity in good standing with: <ul style="list-style-type: none"> ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission? 	Yes <input type="checkbox"/>
Is the current Fiscal Year Budget included?	Yes <input type="checkbox"/>
Is the entity's board member list (with term length/term limits) included?	Yes <input type="checkbox"/>
Is recommended funding less than 33% of total agency operating budget?	N/A <input type="checkbox"/>
Does the application budget reflect only the revenue and expenses of the project/program?	Yes <input type="checkbox"/>
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	N/A <input type="checkbox"/>
Is the most recent annual audit (if required by organization) included?	N/A <input type="checkbox"/>
Is a copy of Signed Lease (if rent costs are requested) included?	N/A <input type="checkbox"/>
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	Yes <input type="checkbox"/>
Are the Articles of Incorporation of the Agency included?	Yes <input type="checkbox"/>
Is the IRS Form W-9 included?	Yes <input type="checkbox"/>
Is the IRS Form 990 included?	N/A <input type="checkbox"/>
Are the evaluation forms (if program participants are given evaluation forms) included?	N/A <input type="checkbox"/>
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	No <input type="checkbox"/>
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	Yes <input type="checkbox"/>
Prepared by: <i>Wife [Signature]</i>	Date: 7/15/19

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization: St. Joseph Catholic Orphan Society dba St. Joseph Children's Home <i>(as listed on: http://www.sos.ky.gov/business/records)</i>			
Main Office Street & Mailing Address: 2823 Frankfort Ave Louisville KY 40206			
Website: www.sjkids.org			
Applicant Contact:	Pam Stone	Title:	Picnic Coordinator & Database Manager
Phone:	502-893-0241 ext 262	Email:	pams@sjkids.org
Financial Contact:	Debbie Turner	Title:	Chief Finance Officer
Phone:	502-893-0241 ext 205	Email:	debbiet@sjkids.org
Organization's Representative who attended NDF Training: Pam Stone			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	2823 Frankfort Ave Louisville KY 40206		
Council District(s):	9	Zip Code(s):	40206
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: 170th St. Joe's Picnic for the Kids			
Total Request: (\$)	10,000	Total Metro Award (this program) in previous year: (\$)	9760
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input checked="" type="checkbox"/> Faith Based Organization Certification Form, if applicable	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:	Neighborhood Development Fund	Amount: (\$)	9,760
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

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

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

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

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

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Chris Whelan - President	12/2019
Dr. Justin (Jay) D. Miller, PhD, MSW, CSW - Vice President	12/2020
Sherlease Moppins - 2nd Vice President	12/2022
Barbara Carter - Recording Secretary, Past President	12/2019
Craig Harbsmeier - Treasurer	12/2019
Lisa DeJaco Crutcher - Archdiocese Representative	N/A
Michael Ellis	12/2022
Cheryl Fischer	12/2023
Kelly Henry	12/2019
James A. (Ja) Hillebrand	12/2019
Dr. Richard McChane	12/2021
Paul Mullins	12/2022
Tim Mulloy	12/2020
Alex Rose	12/2021
William Schneider, Jr.	12/2023
Dennis Whitney	12/2023

Describe the Board term limit policy:

From the Articles of Incorporation of the St. Joseph Catholic Orphan Society, Section 3.01:

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

Three Highest Paid Staff Names	Annual Salary
Grace Akers	101,000
Julie Greenwell	77,250
Debra Turner	75,000

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – PROGRAM/PROJECT NARRATIVE

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

The St. Joe's Picnic for the Kids, celebrating its 170th year, is one of the longest running community events in the Louisville area. It has been held every year since 1850, making it twenty-five years older than the Kentucky Derby. What started out as a small picnic run primarily by a group of Ursuline nuns trying to raise funds for the orphaned children in their care has become Kentucky's biggest picnic of its kind. Now drawing nearly 60,000 people during the two days of the event, the Picnic's sole purpose is to raise funds for St. Joseph's children. All proceeds that are raised go directly back into the Home to support the organization's programs. Over 3,000 people volunteer with their family and friends to make sure that this wonderful event runs smoothly and is fully staffed. We have some families that have been volunteering in their booths, for over 50 years!

The Picnic will kick-off with the Picnic Pre-Party on August 9th from 5:00-11:00 PM, featuring live music games, food, and select Picnic booths. Picnic Day begins at Noon on Saturday, August 10th, and ends at Midnight. Over 60 booths provide games of chance, raffles, food and beverages. Businesses, churches, and families from all parts of the city operate booths at the picnic, and attendees come from neighborhoods throughout Louisville.

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

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

- Crowd Control (Sheriffs): \$3,000
- Traffic (Kentucky Law Enforcement): \$2,000
- Parking (Jefferson Special Police, Inc.): \$5,000

Off-duty sheriffs and police officers are hired for the picnic to be on hand to assist with any issues that arise in the crowd of 60,000 people and to escort volunteers and staff as they carry money to and from booths.

Police officers are also hired to assist with traffic, helping cars safely enter and leave the picnic parking area without causing undue interference to the flow of local traffic and ensuring the safety of pedestrians in the area.

Jefferson Special Police, Inc. has been contracted to coordinate parking on-site and to control traffic flow leaving the on-site parking area.

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

At the request of our insurance carrier, we have added additional officers to improve coverage in the areas where alcohol is sold and around the ticket booths, which receive large sums of money throughout the day. And due to a recent shooting incident in the alley adjacent to our campus which caused us to go into lockdown, we are operating under a somewhat higher security consciousness than in previous years.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

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

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

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

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

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

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

Our application was submitted later than usual this year because we were waiting for the outcome of Metro Budget talks, etc. to determine if there was even a potential for funding this year. Therefore, it is possible that there will be some overlap in dates if final Council approval and paperwork is not complete before the event date.

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

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

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served: Because it is an event and not a long-term program, the Picnic itself does not provide measurable benefits over time. But funds raised by the Picnic ensure that money is available to meet the daily needs of the children who call St. Joe's "home" in a safe, healthy, therapeutic environment which lets them recover from the trauma that brought them here.

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

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

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

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

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

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

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

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

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

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
A: Personnel Costs Including Benefits			
B: Rent/Utilities			
C: Office Supplies			
D: Telephone			
E: In-town Travel			
F: Client Assistance (See Detailed List on Page 8)			
G: Professional Service Contracts			
H: Program Materials			
I: Community Events & Festivals (See Detailed List on Page 8)	10,000	326,214	336,214
J: Machinery & Equipment			
K: Capital Project			
L: Other Expenses (See Detailed List on Page 8)			
*TOTAL PROGRAM/PROJECT FUNDS	10,000	326,214	336,214
% of Program Budget	3 %	97 %	100%

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

Other State, Federal or Local Government	0
United Way	0
Private Contributions (do not include individual donor names)	90,000
Fees Collected from Program Participants	0
Other (please specify)	531,000 (booth & raffle rev.)
Total Revenue for Columns 2 Expenses **	621,000

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

**Must equal or exceed total in column 2.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
Wages and Benefits	0	54,504	54,504
Maintenance	0	26,050	26,050
Advertising & Public Relations	0	12,600	12,600
Outsourced Printing	0	9,000	9,000
Insurance	0	11,300	11,300
Rent/Lease	0	21,000	21,000
Supplies	0	16,060	16,060
Booth Prizes	0	20,000	20,000
Cleaning Services and Supplies	0	1,000	1,000
Food Vendors	0	90,000	90,000
Food Service	0	10,000	10,000
Beverages	0	28,000	28,000
License and Fees	0	20,000	20,000
Security	10,000	3,000	13,000
Postage	0	200	200
Miscellaneous	0	3,500	3,500
Total	10,000	326,214	336,214

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
Volunteer**	190,530	3,000 vols x 3hrs @ \$21.17/hr
Booth/Raffle prizes, food for booths	6,200	based on typical prices for similar
Advertising/Media/Photography	57,800	based on typical value of service
Facility/Security	2,000	based on typical value of service
<i>Total Value of In-Kind</i> <i>(to match Program Budget Line Item.</i> Volunteer Contribution & Other In Kind)	256,530	** Vol rate is based on Independent Sector's Value of Volunteer Time for KY

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

Agency Fiscal Year Start Date: January 1st

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

If YES, please explain:

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

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

Standard Assurances

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

Standard Certifications


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

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

n/a

SECTION 8 – CERTIFICATIONS & ASSURANCES

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

Signature of Legal Signatory:		Date:	Jul 14, 2019
Legal Signatory: (please print):	Pam Stone	Title:	Picnic Coordinator & Data
Phone:	502-893-0241	Extension:	262
Email:	pams@sjkids.org		



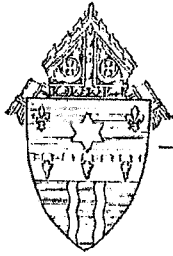
Giving Children a Home

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

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



2823 Frankfort Avenue • Louisville, Kentucky 40206 • www.sjkids.org
(502) 893-0241 • Toll Free (877) 893-0241 • Fax (502) 896-2394 • Toll Free (877) 803-4299



Archdiocese of Louisville

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

THE CHANCERY

February 26, 2014

To Whom It May Concern:

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

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

Sincerely,

Jonathan S. O'Bryan
Chancery Office

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

Department of the Treasury

Date: June 12, 2013

Person to Contact:

Roger Meyer ID# 0110429

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

Group Exemption Number:

0928

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

Dear Sir/Madam:

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

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

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

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

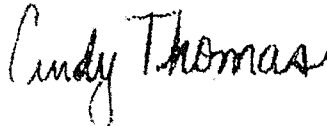
Subordinate organizations under a group exemption do not receive individual exemption letters. Most subordinate organizations are not separately listed in Publication 78 or the EO Business Master File. Donors may verify that a subordinate organization is included

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

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

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

Sincerely,

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

Cindy Thomas
Manager, Exempt Organizations
Determinations

ALABAMA • COLORADO • ARIZONA • MAINE • TEXAS • UTAH • ALASKA •
IOWA • LOUISIANA • WISCONSIN • TENNESSEE • IDAHO •

NEW HAMPSHIRE • NEW JERSEY • NEW MEXICO • CONNECTICUT • FLORIDA • MASSACHUSETTS •

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CALIFORNIA • MICHIGAN • MINNESOTA • MISSISSIPPI • MISSOURI • WEST VIRGINIA • NEW YORK • NEVADA

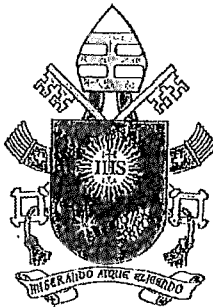
NORTH DAKOTA • PENNSYLVANIA • SOUTH CAROLINA • SOUTH DAKOTA • MARYLAND • ARKANSAS

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1817

2013



The Official Catholic Directory

Anno
Domini

2013

Published Annually by
P. J. Kennedy & Sons

Nitzkon, Sylvester, St. Stephen Martyr & Holy Family, Louisville
 Noltemeyer, Phillip L., St. Aloysius, Shepherdsville; St. Benedict, Lebanon Junction
 Olrich, James C., St. Elizabeth Ann Seton Church, Louisville
 Osborne, Kenneth F., (Retired)
 Parker, Danny R., St. Bernadette, Louisville
 Patterson, Daniel, (Retired)
 Phelps, P. Stephan, M.T.S./O.I., Cathedral of the Assumption, Louisville
 Plummer, James R., St. Barnabas, Louisville
 Preswood, Harry, St. Christopher, Radcliff
 Pogn, Aurelio A., St. Rita, Louisville
 Raibert, Joseph A., (Retired)
 Rattmann, Cletius A., (Retired)
 Roth, Thomas L., St. Aloysius, Lewis Valley
 Rougeux, Mack J., St. Patrick, Louisville

Schook, Jesse B., St. Athanasius, Louisville
 Shouka, John, (Retired)
 Simpson, John J., (Retired)
 Singer, Ernest, (Retired)
 Smith, David U., St. Helen, Glasgow; Our Lady of the Gaves, Horan Cave
 Smith, Steve, St. Peter the Apostle, Louisville
 Stanford, James E., St. Barnabas, Louisville
 Stanley, Vincent (Jim) G., (Retired)
 Stewart, Timothy E., Our Mother of Sorrows; St. Theresa; St. Elizabeth, Louisville
 Sturgeon, James C., St. (Retired)
 Thieneman, Wayne, St. Lawrence, Louisville
 Tolbert, Michael A., St. Thomas More; Our Lady of Mt. Carmel, Louisville
 Torres, David R., St. Boniface, Louisville
 Turner, James R., St. Martin de Porres; St. Augustine, Louisville

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

INSTITUTIONS LOCATED IN THE ARCHDIOCESE

(A) COLLEGES AND UNIVERSITIES

LOUISVILLE. *Bellarmine University*, 2001 Newburg Rd., 40206-0871. Tel: 502-272-8407; Fax: 502-272-8162. Web: www.bellarmine.edu. John Steinmer, Librarian. Priests 4; Sisters 1; Students 3,432.
 Administration Offices: Most Rev. Joseph E. Kurtz, D.D., Archbishop of Louisville, Chancellor; Revs. Clyde E. Crews; George A. Kilcoyne; Isaac McDaniel; Adam Bunnell, O.F.M. Conv.; Dr. Joseph J. McGowan, Pres.; Dr. Michael Maltel, Deen. Continuing & Professional Studies; Dr. Dan Baur, Dean of the Rubel School of Business; Dr. Susan Davis, Dean of the Lansing School of Nursing; Mr. Glenn Kasse, Vice Pres. Devel. & Alumni Rel.; Dr. Cindy Gaudinger, Asst. Vice Pres. Academic Affairs; Dr. Brad W. Rhodes, Vice Pres. Student Affairs; Mr. Tim Shurgeon, Dean of Admissions; Dr. Doris Tjebert, Provost; Dr. Melanie Frejman Sullivan, Dir. Campus Ministry; Mr. Sean Ryan, Vice Pres. Enrollment Mgmt.; Mr. Robert L. Zimlich, Vice Pres., Adm'n. & Finance; Mr. Hunt Helm, Vice Pres. Communications & Public Affairs; John Stemmer, Dir., Library.
Spalding University, 845 S. 3rd St., 40203. Tel: 502-586-9911; Fax: 502-586-7164. Web: www.spalding.edu. Teri Murden McClure, Pres.; Dr. Randy Strickland, Provost; Dr. Beverly Keepers, Dean College of Education; Dr. John James, Dean College of Social Sciences & Humanities; Dr. Richard Hudson, Dean Student Devel. & Campus Life; Bobbie Rafferty, Chief Devel. Officer; Joanne Barryman, Dean College of Health & Natural Sciences; Mark Holman, CFO; Chris Hart, Dean Enrollment Mgmt.; Rick Barney, Chief Mktg. & Public Rel. Officer; Ezra Krumboltz, Chief Information Officer; Melissa Lowe, Chief Human Resources Officer. Sisters 1; Lay Teachers 92; Students 3,482.
ST. CATHARINE. *St. Catharine College*, 2735 Bardstown Rd., 40081. Tel: 859-336-5092; Fax: 859-336-5031. Email: ckay@ecky.edu. Web: www.ecky.edu. Mr. Bill Huston, Pres.; Dr. Don Giles, Vice Pres. & Academic Deans; Roger L. Maroun, Exec. Vice Pres.; Rev. Benedict J. Brown, Chap.; Noni Baudette, Librarian. Dominican Sisters of Peace Priests 1; Sisters 8; Lay Teachers 55; Students 696.

(B) HIGH SCHOOLS, ARCHDIOCESAN

LOUISVILLE. *St. Francis DeSales High School*, 425 Kenwood Dr., 40214. Tel: 502-368-6519; Fax: 502-368-6172. Web: www.desaleshighschool.com. Mr. Douglas Stuliman, Pres.; Ms. Suzanne Barnett, Prin. Lay Teachers 40; Students 927.
Holy Cross High School, 5144 Dixie Hwy., 40216. Tel: 502-447-4383; Fax: 502-448-1002. Web: www.holycrosshs.com. Mr. Tim White, Pres.; Ms. Danielle Wiegand, Prin. Sisters 1; Lay Teachers 22; Students 250.
Trinity High School, 4011 Shelbyville Rd., 40207. Tel: 502-895-9427; Fax: 502-895-9097. Web: trinityrocks.com; www.throcks.net. Dr. Robert J. Mullen, Pres.; Mr. Daniel J. Zoeller, Prin.; Rev. David H. Zettel, Chap. (Retired); Ms. Chrylote Miller, Librarian. Priests 1; Sisters 1; Lay Teachers 94; Students 1,802.
BAWDEN. *Bethlehem High School*, 40004. Tel: 502-948-8594; Fax: 502-949-1247. Email: BHS@bethlehemhigh.org. Web: www.bethlehemhigh.org. Tom Hamilton, Prin.; Mrs. Susan Simpson, Librarian. Sisters of Charity of Nazareth. Sisters 1; Lay Teachers 24; Students 809.

(C) HIGH SCHOOLS, PRIVATE

LOUISVILLE. *Academy of Our Lady of Mercy*, 5801 Eegenbush Ln., 40228. Tel: 502-671-2010; Fax: 502-491-0661. Web: www.mercyacademy.com. Mr. Michael C. Johnson, Pres.; Amy B. Elstone, Prin.; Karen Alpiger, Asst. Prin.; Kristina Horter, Librarian. Sisters of Mercy 1; Lay Teachers 44;

Students 695.
Assumption High School, 2170 Tyler Ln., 40205. Tel: 502-458-9551; Fax: 502-454-8411. Web: www.assumptionhs.org. Elaine Bavo, Pres. Rebecca Henlo, Prin.; Erica Linsley, Librarian. Sisters of Mercy. Sisters 1; Lay Teachers 79; Students 918.
Presentation Academy, 801 S. 4th St., 40203. Tel: 502-593-5935; Fax: 502-593-1842. Email: mbruder@presentationacademy.org. Web: www.presentationacademy.org. Sr. Christine Beckett, S.O.N., Pres.; Barbara Wise, Prin.; Terry Roberts, Librarian. Sisters 3; Lay Teachers 89; Students 271.
Sacred Heart Academy, 3175 Lexington Rd., 40205. Tel: 502-897-6097; Fax: 502-893-0120. Email: officesha@sacredheartschools.org. Web: www.sacredheartschools.org. Mrs. Mary Lee McCoy, Prin.; Linda Lonnhan, Librarian. Ursuline Sisters. Sisters 2; Lay Teachers 75; Students 818.
St. Xavier High School, Xavierian Brothers, 1609 Poplar Level Rd., 40217. Tel: 502-687-4712; Fax: 502-634-2171. Email: psangali@saintx.org. Web: www.saintx.com. Dr. Perry B. Sangalli, Pres.; Frank Saphosa, Prin.; Mrs. Elaine Steinberg, Librarian. Lay Teachers 120; Students 1,370.

(D) ELEMENTARY SCHOOLS, PRIVATE

LOUISVILLE. *Holy Angels Academy, Inc.*, (Grades K-12), 12201 Old Henry Rd., 40223. Tel: 502-254-9440; Fax: 502-254-9907. Joseph M. Norton, Headmaster and Prin., Grade School; Michael A. Monaghan, Prin., High School; Rev. Robert M. Grogan, O.R.M., Chap. Priests 1; Lay Teachers 8; Students 85.
Sacred Heart Model School, (Grades K-8), 8107 Lexington Rd., 40205. Tel: 502-896-3931; Fax: 502-896-3932. Email: mhawling@sacredheartschools.org. Web: www.sacredheartschools.org. Dr. Mary Beth Rowling, Prin.; Mrs. Carol Kramer, Librarian. Sisters 1; Lay Teachers 34; Students 364.
Sacred Heart Preschool, 3105 Lexington Rd., 40205. Tel: 502-896-3941; Fax: 502-896-3986. Web: www.sacredheartschools.org. Vicki Farlow, Dir. Lay Teachers 40; Students 256.

(E) REGIONAL SCHOOLS

LOUISVILLE. *St. Andrew Academy*, (Grades PreK-8), 7724 Columbia Dr., 40268. Tel: 502-936-4678; Fax: 502-938-2204. Email: office@standrewacademy.com. Jennifer Barz, Prin.; Cathy Wright, Literacy Coord. Lay Teachers 14; Students 212.
John Paul II Academy, (Grades PreK-8), 8525 Goldsmith Ln., 40220. Tel: 502-452-1712; Fax: 502-451-2462. Lynn Witt, Prin.; Nenny Heady, Librarian. Lay Teachers 23; Students 237.
St. Nicholas Academy, (Grades K-8), 5501 New Cut Rd., 40214. Tel: 502-368-8506; Fax: 502-380-5458. Email: kdelozie@stnicholas.org. Web: www.stnicholas.org. Kathy DeLozier, Prin.; Elizabeth Strobel, Librarian. Lay Teachers 26; Total Enrollment 401.
Notre Dame Academy, (Grades PreK-8), 1927 Lexington Dr., 40216. Tel: 502-447-3155; Fax: 502-447-5515. Email: bacher@ndacms.org. Web: ndacms.org. Bernice Scherr, Prin.; Mrs. Dalvie Gray, Librarian. Sisters 1; Lay Teachers 28; Students 496.
 Prospect. *Saint Mary Academy*, (Grades PreK-8), 11311 Saint Mary Ln., 40059. Tel: 502-315-2555; Fax: 502-326-8655. Ms. Julie Forlow, Prin. Lay Teachers 38; Students 569.

(F) SPECIAL SCHOOLS

LOUISVILLE. *St. Joseph Child Development Center*, 2829 Frankfort Ave., 40206. Tel: 502-893-0241; Fax: 502-896-2394. Web: www.sjkids.org. Laura Paine, Admin. Students 160; Teachers 82.

Nativity Academy, 529 E. Liberty St., 40202. Tel: 502-856-3305; Fax: 502-682-2192. Carol Nord, Excu. Dir.; Meghan Woyland, Prin. (Grades 9-8). Students 69; Staff 18.
Pitt Academy, 6010 Preston Hwy., 40219. Tel: 502-960-6979; Fax: 502-962-8878. Email: rtdoloy@pitt.com. Web: www.pitt.com. Renee Doly, Prin. Lay Teachers 7; Students 66.
Sacred Heart School for the Arts, 3105 Lexington Rd., 40206. Tel: 502-897-1816; Fax: 502-896-8927. Email: altharmond@sacredheartschools.org. Web: www.sacredheartschools.org. David X. Thumrud, Excu. Dir. Students 960.

(G) ORPHANAGES AND INFANT HOMES

LOUISVILLE. *St. Joseph Catholic Orphan Society*, 2823 Frankfort Ave., 40206. Tel: 502-893-0241; Fax: 502-896-2394. Web: www.sjkids.org. Steve Robbins, Pres. Bd. of Directors.
St. Thomas Orphan Society, Inc., P.O. Box 1078, 40201.
St. Vincent's Orphan Society, Inc., P.O. Box 1073, 40201.

(H) GENERAL HOSPITALS

LOUISVILLE. *St. Mary and Elizabeth Hospital*, 1800 Bluegrass Ave., 40215. Tel: 502-561-6000; Fax: 502-801-8799. Web: jhsmh.org. James Patach, Pres. & CEO. Catholic Health Initiatives. Sisters 4; Bed Capacity 299; Patients Assisted Annually 170,000.
BARDSTOWN. *Flaget Healthcare, Inc. dba, Flaget Memorial Hospital*, 4905 New Shepherdsville Rd., 40004. Tel: 502-850-6000; Fax: 502-359-5033. Email: info@flaget.com. Web: www.flaget.com. Sisters 4; Bed Capacity 52; Basinsets 3; Patients Assisted Annually 93,360.

(I) SPECIAL HOSPITALS

LOUISVILLE. *Our Lady of Peace*, 2020 Newburg Rd., 40205. Tel: 502-451-8330; Fax: 502-479-4140. Email: rebecca.kisler@hsmh.org. Web: www.hsmh.org. Jennifer Nolan, Pres. & CEO. Catholic Health Initiatives. Hospital for Psychiatric Illness. Sisters 1; Bed Capacity 899; Patients Assisted Annually 6,907.

(J) PROTECTIVE INSTITUTIONS

LOUISVILLE. *Boys' Haven*, 2801 Goldsmith Ln., 40218. Tel: 502-458-1171; Fax: 502-451-2161. Email: jhadley@boyshaven.org. Web: www.boyshaven.org. Jeff Hadley, CEO. For dependent, neglected or abused boys and girls, 19 to 21 years of age. Total Assisted 705.
St. Joseph Children's Home, 2823 Frankfort Ave., 40206. Tel: 502-893-0241; Fax: 502-896-2394. Web: www.sjkids.org. Pamela Colton, L.C.W., M.B.S.W., Excu. Dir. Children 40.

(K) NURSING HOMES

LOUISVILLE. *St. Joseph Home for the Aged*, 15 Audubon Plaza Dr., 40217. Tel: 502-636-2200; Fax: 502-636-2239. Web: www.littleflowerhome.org. Sr. Chantal Poyton, J.S.P., Pres.
Home for the Aged of the Little Sisters of the Poor, Sisters 9; Bed Capacity 77.
Nazareth Home, Inc., 2000 Newburg Rd., 40205. Tel: 502-459-9581; Fax: 502-459-9077. Email: mhaynes@nazathome.org. Web: nazathome.org. Mary Haynes, Pres. & CEO; Bridget Bunnell, Dir. Pastoral Care; Deacon Lawrence Ryan, Lib. Sisters of Charity of Nazareth. Staff Sisters 10; Residents 118; Personal Care 50; Total Staff 260.

Internal Revenue Service

12/31/98 Department of the Treasury

MWL 2/22/9

District
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

▷ AUG 9 1991

Telephone: (301) 962-4768

AUG 1 1991 -- 11 30 AM

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

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

Dear Mr. Chopko:

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

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

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

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

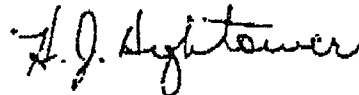
Mr. Mark E. Chopko

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

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

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

Sincerely yours,



H. J. Hightower
District Director



Office of the General Counsel

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

August 30, 1991

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

SUBJECT: 1991 Group Ruling

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

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

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

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

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

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

EXPLANATION

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

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

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

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

^{2/} I.R.C. §3121(b)(8)(A).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Enclosure _

Klosterman, Francis E. St. Alnysius Church, Pewee Valley.
 Kramer, Raymond G. Holy Family Parish, Louisville.
 Krimple, George. Pewee Valley, KY.
 Krueer, Marvin L. St. Simon & Jude Louisville.
 Lincoln, James Bruce. Spiritual Advisor Curville.
 Livera, Joseph E. St. Gregory, Samuels.
 Logsdon, Raymond L. St. Michael, Jeffersonstown.
 Marcum, Herbert L.
 Markert, Clarence Robert, St. Ann Church-Cu-Chap., Presentation High School.
 Masterson, Donald E. Jefferson County Youth Center, Louisville.
 Mattingly, Thomas, St. Augustine, Lehanon.
 McCulloch, Thomas B.
 McInty, David L., St. Timothy, Louisville.
 Miller, Norbert F., St. Bernard, Louisville.
 Mitchell, James B., Laton, FL.
 Mullins, William L., St. Francis of Rome, Louisville.
 Murphy, Howard J., Durham, NC.
 Nevitt, Charles, Holy Name, Louisville.
 Ohnemus, Joseph, Our Lady of Perpetual Help, Campbellsville.
 Olrich, James Charles, St. Elizabeth Ann Seton Church, Louisville.

Osborne, Kenneth F., St. Elizabeth of Hungary Church, Louisville, and Charismatic Renewal.
 Parker, James, St. Margaret Mary, Louisville.
 Patterson, Daniel Eugene, St. Luke Church, Louisville.
 Plummer, James R., St. Barnabas, Louisville.
 Preher, Edward R.
 Pratwood, Harry, Resurrection, Louisville.
 Reibert, Joseph A., St. Bartholomew Church, Louisville.
 Raikston, William K., St. John Vianney, Louisville.
 Ratterman, Cletus A., Guardian Angels, Louisville.
 Ronald, Edward R., Jefferson Co. Dept. of Corrections, Louisville.
 Ryan, Thomas, Catholic Deaf Office, Louisville.
 Scholl, George W., St. Athanasius Church, Louisville.
 Shultz, John F., SS. Mary & Elizabeth Hospital, Louisville.
 Siers, Ronald R., 13 Deer Hunter Dr., Salisbury, MD 21801.
 Singer, Ernest Leo, On Leave.
 Simpson, John L., Holy Trinity, Louisville, and Catholic Charities.

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

INSTITUTIONS LOCATED IN THE ARCHDIOCESE

[A] COLLEGES AND UNIVERSITIES

LOUISVILLE: *Bellarmine College*, Newburg Rd., 40206-0571. / 502-452-8211. *Administration Officers*. Most Rev. Thomas C. Kelly, O.P. J.C.D., Archbishop of Louisville, Chancellor; Joseph J. McGowan, Jr., Pres.; John O. Kampsharfer, Exec. Vice Pres.; Dr. Leonard J. Muisan, Ph.D., Vice Pres. Institutional Advancement; Dr. Thomas LaBaugh, Ph.D., Vice Pres. Educational Services and Dean of Admissions; Dr. Richard L. Feltner, Ph.D., Dean of Rubel School of Business; Dr. Regina L. Monnig, Ph.D., Dean of Lansing School of Nursing, Education & Health Sciences; Revs. Leonard Callahan, Assoc. Vice Pres for Religious Affairs; Clyde F. Crews; W. Frederick Hendrickson; George A. Kilcourse; Eugene L. Zoeller; Clyde Chelwynde (BO). Priests 7; Sisters 5; Lay teachers 28; Students 2,678.
Spalding University, 851 S. 4th St., 40203. / 502-585-2911. Eileen M. Egan, S.C.N., Pres.; Mary A. Passafiume, Asst. in the Pres.; Gerald H. Oeswein, Dir. of Finance and Admin. Services; John A. Dillon, Jr., Provost and Dean of Graduate Studies; Sharna L. Gray, Asst. Provost; Byron Wunderlich, Registrar; Sr. Rosemary Surby, R.V.M., Asst. Registrar for Graduate Programs; M. Janice Murphy, Dean, College of Arts and Sciences; William B. Brennan, Dean, School of Business; Mary Burns, S.C.N., Dean, School of Education; Sr. Mary C. Conroy, S.C.L., Dean, School of Nursing and Health Sciences; Thomas G. Titus, Chair, Dept. of Psychology; Jill G. McKeivy, Chair, Dept. of Social Work; Gloria A. Fischer, Dir. of Library; Johann M. Burke, Dir. of Weekend College; Eileen Mary Meyer, S.C.N., Dir. of Student Services; Eugene J. Hunkler, Vice Pres. University Advancement; M. Sinbhan Reidy, Dir. of Public Relations; Kevin A. Thompson, Dir. of Admissions; Elinor E. Starr, Dir. of Student Financial Aid. Sisters 22; Brothers 2; Lay teachers 52; Students 1,360.
 ST. CATHARINE: *St. Catharine College*, 40061. / 808-336-9303. Dominican Sisters. Governor Martha Layne Collins, Pres.; Sr. Grace M. Ollis, I.H.M., Vice Pres & Academic Dean; Mary Ann Anzelmo, Dean of Students. Sisters 10; Lay teachers 12; Students 246. *Rev. Robert R. Gari, Academic Dean*

[B] HIGH SCHOOLS, DIOCESAN

LOUISVILLE: *Holy Cross High School*, 5144 Dixie Highway, 40218. / 502-447-4383. Mr. Frank Chumley, Acting Prin.; Rev. John T. Judie, Chap. Brothers 1; Ursuline Sisters 1; Lay teachers 29; Students 431.
St. Francis DeSales High School, 425 Kenwood Dr., 40214. / 502-368-6519. Mr. David F. Winkler, Prin.; Rava, Charles Slobig, O.Carm.; Michael Greenwell, O.Carm.; Kyrin Caggiano, O.Carm. Priests 3; Brothers 2; Lay teachers 27; Students 401.
Trinity High School, 4011 Shelbyville Road, 40207. / 502-896-9427. Mr. Peter Flaig, Prin.; Rava, Kevin Caster; Ronald J. Domhoff; R. Joseph Hemmerle; Harry A. Jansing; Donald W. Springman; David H. Zettel. Priests 6; Brothers 1; Sisters 1; Lay teachers 55; Students 1,015.
 BARDSTOWN: *Bethlehem High School*, 40004. / 502-348-8584. Sisters of Charity of Nazareth. Sr. Margaret Willie, S.C.N., Prin. Sisters 6; Lay teachers 15; Students 183.

[C] HIGH SCHOOLS, PRIVATE

LOUISVILLE: *St. Xavier High School, Xaverian Brothers*, 1809 Poplar Level Rd., 40217. / 502-637-4712. Bro. Edward Driscoll, C.F.X., Prin.; Mr. Perry E. Sangalli, Asst. Prin. Priests 3; Brothers 8; Lay teachers 8; Students 1,365.
Assumption High School, 2170 Tyler Ln., 40205. / 502-458-9511. Sisters of Mercy, Ms. Karen Russ, Prin. Lay teachers 45; Students 712.
Sacred Heart Academy, 3176 Lexington Rd., 40206. / 502-897-1811. Ursuline Sisters, Sr. Maureen Field, I.H.M., Prin.; Rev. John J. Butler, Sisters 11; Lay teachers 40; Students 720.
Academy of Our Lady of Mercy, 1176 E. Broadway, 40204. / 502-584-4273. Mary F. Boyce, Prin.; Michael Johnson, Asst. Prin. Sisters of Mercy 2; Lay teachers 24; Students 320.
Presentation Academy, 881 S. 4th St., 40203. / 502-883-8935. Sisters of Charity of Nazareth, Sr. Phyllis Hannon, S.C.N., Prin. Sisters 9; Lay teachers 20; Students 270.
Holy Rosary Academy, 4801 Southside Dr., 40214. / 502-366-4561. Karen M. Juliann, Prin. Sisters of St. Dominic (St. Catharine, KY) 2; Lay teachers 22; Girls 220.

[D] CONSOLIDATED SCHOOLS

LOUISVILLE: *Community Catholic School*, 2530 Stevin St., 40212. / 502-778-1941. Sr. Barbara Von Bukern, S.C.N., Prin. Children from St. Anthony, St. Cecilia and Our Lady attend this school. Religious 1; Lay teachers 11; Students 188.

[E] ELEMENTARY SCHOOLS, PRIVATE

LOUISVILLE: *All Saints Preparatory Academy*, 724 S. 4th St., 40211. *MRS. MARTINA LEWIS*
St. Benedict's Center for Early Childhood Education, 2323 Orange Ave., 40210. / 502-772-7324. Ms. Marcia Cummings, Exec. Dir. Students 106.
Holy Angels Academy, Inc., 1408 S. Second St., 40208. / 502-634-3223. Joseph M. Norton, Prin. Sisters 1; Lay teachers 6; Students 105.
Merry Montessori School, 2181 Tyler Ln., 40205. / 502-459-6545. Sr. Mary Alicia McInty, R.S.M., Dir. Students 89.
Sacred Heart Model School, 3121 Lexington Rd., 40206. / 502-897-1811. Sr. Catherine, O.S.U., Prin. Lay teachers 27; Students 290.
Spalding University Daycare Center, 851 S. 4th St., 40203. / 502-585-9911 Ext. 242. Mrs. Victoria F. May, Dir. Students 15.
Thomas Merton Academy, 4801 Poplar Level Rd., 40213. Rev. James F. Valk, C.R.; Ann R. Thompson, Admin.
Urban Montessori Schools, Inc., 619 S. Shelby, 40202. / 502-589-4883. Mr. George Sauer, Admin. *St. Columba Montessori*. *St. Vincent Montessori*. *St. Louis Bertrand*. *St. Martin Montessori*.
Ursuline Montessori School, 3105 Lexington Rd., 40206. / 502-897-1811. Sr. Delores Kemper, O.S.U., Admin. Students 96.
 NAZARETH: *Nazareth Montessori Children's Center*, P.O. Box 44, 40048. / 502-348-1540. Sr. Patricia Marie Hill, S.C.N., Dir. Sisters 4; Lay teachers 6; Students 70.

[F] SPECIAL SCHOOLS

LOUISVILLE: *St. Angela Education Center*, 1731 Edenside Ave., 40204. / 502-459-9725. Sr. Jean Gertrude Mudd, O.S.U., Dir. Students 9.
The DePaul School, 1928 Duker Ave., 40205. / 502-459-6131. Sr. Anne Rita Mauck, S.C.N., Exec. Dir.; Mrs. Lillie Roberts, Prin. Lay teachers 43; Students 281.
The DePaul School Saturday Tutorial Program, 1928 Duker Ave., 40205. / 502-459-8131. Students 41.
St. Joseph Child Development Center, 2823 Frankfort Ave., 40206. / 502-893-0241. Rev. Herman J. Naber, Dir.; Mr. Richard Fried, Assoc. Dir. of Child Development Center. Students 136.
Ursuline Child Development Center, 3105 Lexington Rd., 40208. / 502-895-7788. Sr. Vera Del Grande, O.S.U., Dir. Students 150.
Ursuline-Pitt School, 2117 Payne St., 40206. / 502-895-7488. Sr. Regina Marie Reveillacqua, O.S.U., Prin. Sisters 1; Lay teachers 8; Students 65.
Ursuline Tutoring Center, 3115 Lexington Rd., 40208. / 502-893-0125 Ext. 266. Sr. Cyrilla Karlin, O.S.U., Dir.
Ursuline School of Music and Drama, 3105 Lexington Rd., 40206. / 502-897-1816. Serena Stauble Summers, Dir. Students 245.
Ursuline Speech Clinic, 3108 Lexington Rd., 40206. / 502-897-1811. Sr. M. Dorothy Frankrone, O.S.U. Clients 75.

[G] ORPHANAGES AND INFANT HOMES

LOUISVILLE: *Our Lady's Home*, 523 Park Ave., 40208. / 502-637-2969.
St. Joseph Children's Home, 2823 Frankfort Ave., 40206. / 502-893-0241. Rev. Herman J. Naber, Dir.; Mr. Dennis Davis, Assoc. Dir. of Residential Care. Ursuline Sisters 2; Children 36.
St. Joseph Catholic Orphan Society, 2823 Frankfort Ave., 40206. / 502-893-0241. Rev. Herman J. Naber, Exec. Dir.; Mr. Earl Hartlage, Pres.
St. Thomas Orphan Society, Inc., P.O. Box 1073, 40201.
St. Vincent's Orphan Society, Inc., P.O. Box 1073, 40201.

[H] GENERAL HOSPITALS

LOUISVILLE: *St. Anthony Medical Center*, Legal Title: *Sisters of St. Francis Health Services, Inc.* St. Anthony Pl., 40204. / 502-587-1161. Sisters of St. Francis of Perpetual Adoration. Mr. Lawrence J. Eul, Pres.; Rava, Aquinas Schneider, O.F.M., Chap.; George Hellman, O.F.M., Asst. Chap. Sisters 6; Patients assisted annually 50,760; Bed capacity 374; Basinsets 40.
SS. Mary and Elizabeth Hospital, 1850 Bluegrass Ave., 40215. / 502-361-6000. Sisters of Charity of Nazareth. Raymond W. Leitner, Chief Exec. Officer; Rev. Albert J. Hartlage, Sisters 12; Bed capacity 331; Patients assisted annually 55,703.
 BARDSTOWN: *Flager Memorial Hospital*, 40004. / 502-348-1923 Ext. 242. Sisters of Charity of Nazareth Health Corporation. Mr. Ross Frazier, Pres. & CEO. Sisters 5; Bed capacity 52; Basinsets 8; Patients assisted annually 19,454,778. Attended from St. Joseph Church.

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

**CONSOLIDATED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

Years Ended December 31, 2018 and 2017

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Independent Auditors' Report

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

We have audited the accompanying consolidated financial statements of St. Joseph Catholic Orphan Society (a not-for-profit organization) and Controlled Entity, which comprise the consolidated statements of financial position as of December 31, 2018 and 2017, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of St. Joseph Catholic Orphan Society and Controlled Entity as of December 31, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidating statement of financial position and consolidating statement of activities on pages 24 and 25 are presented for purposes of additional analysis and are not a required part of the basic consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Deming, Malone, Lussary & Petroff

Louisville, Kentucky
May 20, 2019

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

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
December 31, 2018 and 2017

Assets	<u>2018</u>	<u>2017</u>
Current Assets		
Cash and cash equivalents	\$ 726,516	\$ 766,870
Accounts receivable, net	475,540	402,728
Pledges receivable, net	545,540	401,670
Prepaid expenses	<u>84,081</u>	<u>72,767</u>
Total current assets	<u>1,831,677</u>	<u>1,644,035</u>
Property and Equipment		
Land	1,766,261	1,766,261
Buildings and improvements	6,856,592	6,832,101
Furniture and equipment	1,396,136	1,218,855
Vehicles	215,818	215,818
Construction in progress	<u>135,905</u>	<u> </u>
	10,370,712	10,033,035
Less accumulated depreciation	<u>3,605,900</u>	<u>3,313,502</u>
	<u>6,764,812</u>	<u>6,719,533</u>
Other Assets		
Investments	16,938,553	13,983,401
Land held for sale	3,556,929	6,020,872
Pledges receivable, net	389,883	591,313
Beneficial interest in assets held by others	<u>1,913,654</u>	<u>2,162,654</u>
Total other assets	<u>22,799,019</u>	<u>22,758,240</u>
Total assets	<u>\$ 31,395,508</u>	<u>\$ 31,121,808</u>

See Notes to Consolidated Financial Statements.

Liabilities and Net Assets	<u>2018</u>	<u>2017</u>
Current Liabilities		
Accounts payable	\$ 54,741	\$ 73,611
Accrued expenses	304,687	241,176
Escrow deposits		<u>55,000</u>
Total current liabilities	<u>359,428</u>	<u>369,787</u>
Net Assets		
Without Donor Restrictions	28,065,483	27,574,928
With Donor Restrictions		
Restricted by purpose or time	1,955,813	2,038,895
Restricted in perpetuity	<u>1,014,784</u>	<u>1,138,198</u>
Total with donor restrictions	2,970,597	3,177,093
Total net assets	<u>31,036,080</u>	<u>30,752,021</u>
Total liabilities and net assets	<u>\$ 31,395,508</u>	<u>\$ 31,121,808</u>

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

CONSOLIDATED STATEMENTS OF ACTIVITIES

Years Ended December 31, 2018 and 2017

	2018		Total
	Without Donor Restrictions	With Donor Restrictions	
Revenues and other support			
Child development center tuition	\$ 1,520,091		\$ 1,520,091
Resident care revenues	3,581,482		3,581,482
Home based service revenues	1,290,678		1,290,678
Net investment (loss) income	(78,174)		(78,174)
Picnic income	698,645		698,645
Legacies and bequests	175,654		175,654
Contributions and grants	521,612	\$ 251,580	773,192
Society dues	510		510
Easement revenue	117,157		117,157
Other income	2,189		2,189
Gain on sale of assets	714,712		714,712
Change in beneficial interest in assets held by others		(249,000)	(249,000)
Net assets released from restrictions	209,076	(209,076)	
Total revenues and other support	8,753,632	(206,496)	8,547,136
Expenses			
Program services	6,209,229		6,209,229
Management and general	1,235,458		1,235,458
Fund-raising	818,390		818,390
Total expenses	8,263,077		8,263,077
Increase (decrease) in total net assets	490,555	(206,496)	284,059
Net assets at beginning of year	27,574,928	3,177,093	30,752,021
Net assets at end of year	\$ 28,065,483	\$ 2,970,597	\$ 31,036,080

See Notes to Consolidated Financial Statements.

2017

<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
\$ 1,415,979		\$ 1,415,979
3,200,012		3,200,012
1,330,540		1,330,540
458,718		458,718
749,077		749,077
791,316		791,316
512,730	\$ 48,338	561,068
1,690		1,690
7,470		7,470
5,507,856		5,507,856
	225,286	225,286
<u>216,777</u>	<u>(216,777)</u>	
14,192,165	56,847	14,249,012
5,949,075		5,949,075
1,190,005		1,190,005
<u>749,671</u>		<u>749,671</u>
<u>7,888,751</u>		<u>7,888,751</u>
6,303,414	56,847	6,360,261
<u>21,271,514</u>	<u>3,120,246</u>	<u>24,391,760</u>
<u>\$ 27,574,928</u>	<u>\$ 3,177,093</u>	<u>\$ 30,752,021</u>

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

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

Years Ended December 31, 2018 and 2017

	2018						
	Program Services			Supporting Services			
	Child Development Center	Residential Services	Home Based Services	Total Program Services	Management and General	Fund-raising	Total
Salaries	\$ 1,027,357	\$ 2,040,704	\$ 473,308	\$ 3,541,369	\$ 655,323	\$ 51,487	\$ 4,442,691
Payroll taxes	75,989	148,639	34,156	258,784	49,714	3,559	326,237
Employee benefits	193,104	318,904	45,218	557,226	47,466	1,183	623,690
Workers' compensation	8,791	55,588	6,724	71,103	4,950	611	78,457
Directors' and officers' insurance					19,454		19,454
Employment expenses					20,852		20,852
Food, provisions, kitchen	200,498	199,717		400,215	14,778	164,337	579,330
Program supplies and expenses	15,439	89,826	562,905	668,170	15,261	97,681	864,847
Education and entertainment outside home				53,164			53,164
Utilities	29,009	105,030	10,974	145,013	91,519	4,870	246,237
Office supplies	1,574	4,460	1,032	7,066	36,538	211	55,202
Postage					4,518	205	19,292
Conferences, training and dues	3,366	8,374	5,769	17,509	24,575	761	45,905
Consulting and professional fees	4,565	16,357	8,388	29,310	48,505	761	79,337
Repairs and maintenance	26,140	64,280	4,142	94,562	38,101	20,007	154,699
Depreciation	15,779	217,045	6,521	239,345	48,651	2,630	293,256
Insurance	12,149	32,109	2,604	46,862	39,050		86,780
House supplies and cleaning	11,285	40,438	3,762	55,485	34,796	1,881	94,043
Truck and auto expense		4,294	440	4,734			5,174
Miscellaneous	1,476	8,490	9,346	19,312	41,407	101,527	174,430
	<u>\$ 1,626,521</u>	<u>\$ 3,407,419</u>	<u>\$ 1,175,289</u>	<u>\$ 6,209,229</u>	<u>\$ 1,235,458</u>	<u>\$ 450,950</u>	<u>\$ 8,263,077</u>

2017

	Program Services				Supporting Services				Total
	Child Development Center	Residential Services	Home Based Services		Management and General	Fund-raising		Total	
			Residential Services	Home Based Services		Picnic	Other		
Salaries	\$ 942,409	\$ 1,930,811	\$ 473,869	\$ 3,347,089	\$ 636,438	\$ 50,890	\$ 175,681	\$ 4,210,098	
Payroll taxes	69,495	141,617	34,425	245,537	46,139	3,772	12,889	308,337	
Employee benefits	164,715	255,114	38,755	458,584	40,810	1,396	16,456	517,246	
Workers' compensation	10,910	68,986	8,337	88,233	6,140	758	2,227	97,358	
Directors' and officers' insurance					19,256			19,256	
Employment expenses					22,252			22,252	
Food, provisions, kitchen	201,270	195,811		397,081	8,702	155,101		560,884	
Program supplies and expenses	13,201	144,851	596,804	754,856	5,000	92,872	29,711	882,439	
Education and entertainment outside home		39,560		39,560				39,560	
Utilities	27,686	100,045	10,376	138,107	87,193	4,648	4,614	234,562	
Office supplies	1,487	3,655	1,612	6,754	38,299	152	11,526	56,731	
Postage		23		23	4,240	80	12,657	17,000	
Conferences, training and dues	5,112	5,126	3,457	13,695	17,018		3,961	34,674	
Consulting and professional fees	4,565	16,357	5,147	26,069	52,996	761	1,082	80,908	
Repairs and maintenance	16,305	50,820	3,086	70,211	31,174	20,915	1,543	123,843	
Depreciation	17,216	224,210	7,413	248,839	53,084	2,869	2,869	307,661	
Insurance	10,621	28,070	2,276	40,967	34,140		759	75,866	
House supplies and cleaning	12,317	44,135	4,106	60,558	37,976	2,053	2,053	102,640	
Truck and auto expense		2,080	213	2,293			213	2,506	
Miscellaneous	799	4,133	5,687	10,619	49,148	131,764	3,399	194,930	
	<u>\$ 1,498,108</u>	<u>\$ 3,255,404</u>	<u>\$ 1,195,563</u>	<u>\$ 5,949,075</u>	<u>\$ 1,190,005</u>	<u>\$ 468,031</u>	<u>\$ 281,640</u>	<u>\$ 7,888,751</u>	

See Notes to Consolidated Financial Statements.

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

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended December 31, 2018 and 2017

	2018	2017
Cash Flows from Operating Activities		
Cash received from services provided	\$ 6,322,138	\$ 5,931,980
Cash received for contributions and grants	1,506,153	2,087,399
Cash paid to suppliers and employees	(7,875,020)	(7,306,732)
Investment income received	517,635	222,349
Interest paid	(367)	(11,801)
	470,539	923,195
Cash Flows from Investing Activities		
Purchases of property and equipment	(340,076)	(23,761)
Proceeds from sale of land held for sale	3,125,199	11,000,476
Proceeds from sale of easement	117,157	
Purchases of investments	(10,305,771)	(17,637,011)
Proceeds from sale of investments	6,801,098	6,655,136
	(602,393)	(5,160)
Cash Flows from Financing Activities		
Net payments on line of credit		(791,000)
Donations for long-term purposes	91,500	
	91,500	(791,000)
Net (decrease) increase in cash and cash equivalents	(40,354)	127,035
Cash and cash equivalents at beginning of year	766,870	639,835
Cash and cash equivalents at end of year	\$ 726,516	\$ 766,870

See Notes to Consolidated Financial Statements.

	<u>2018</u>	<u>2017</u>
Reconciliation of Net Increase in Total Net Assets to Net Cash Provided by Operating Activities		
Net increase in total net assets	\$ 284,059	\$ 6,360,261
Adjustments to reconcile net increase in total net assets to net cash provided by operating activities:		
Depreciation	293,256	307,661
Discounts and allowances for doubtful accounts	(53,470)	(15,669)
Gain on sale of assets	(714,712)	(5,507,856)
Proceeds from sale of easement	(117,157)	
Change in beneficial interest in assets held by others	249,000	(225,286)
Net realized and unrealized loss (gain) on investments	549,520	(257,499)
Donations for long-term purposes	(91,500)	
Change in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	(72,812)	(23,711)
Pledges receivable	111,029	191,667
Prepaid expenses	(11,315)	4,658
Increase (decrease) in:		
Accounts payable	(18,870)	34,900
Accrued expenses	63,511	54,069
Total adjustments	<u>186,480</u>	<u>(5,437,066)</u>
Net cash provided by operating activities	<u>\$ 470,539</u>	<u>\$ 923,195</u>

ST. JOSEPH CATHOLIC ORPHAN SOCIETY AND CONTROLLED ENTITY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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

Nature of activities:

St. Joseph Catholic Orphan Society (Society), a not-for-profit organization, provides services under the following programs:

Child Development Center: This program provides child care to children in the Metro Louisville area. Revenues from this program include parent paid tuition, state supplemental tuition, and meal reimbursements from the Child and Adult Care Food Program.

Resident and Home Based Services Programs: These programs provide care to children referred by the Commonwealth of Kentucky Cabinet for Health and Family Services (Cabinet) and other outside agencies. Children are provided with a family type environment, including food, shelter, clothing, incidentals, affection, training, recreation, education and opportunities for religious, spiritual, and ethical development. Resident services are provided on-site at the Society's facilities. Home based services are provided by individuals at their homes within the Louisville and Southern Indiana areas.

SJ Kids Foundation, Inc. (Foundation) is a Section 501(c)(3) organization established June 21, 2011 to perform fundraising to benefit and support the Society. In October 2018, the Board of Trustees voted to dissolve the Foundation, which is expected to be finalized during 2019.

Summary of significant accounting policies:

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Principles of consolidation:

The consolidated financial statements as of and for the years ended December 31, 2018 and 2017 include the financial statements of St. Joseph Catholic Orphan Society and SJ Kids Foundation, Inc. All significant intercompany transactions have been eliminated in consolidation.

Estimates:

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents:

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

Investments:

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

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Accounts and pledges receivable:

The valuation of receivables is based upon a detailed analysis of past due accounts and the history of uncollectible accounts. Estimated uncollectible accounts increase the allowance for doubtful accounts and when the receivables are written off, the allowance for doubtful accounts is decreased. The Organization periodically reviews doubtful accounts receivable to determine if write-offs are necessary. There was no allowance for doubtful accounts at December 31, 2018 and 2017.

Property and equipment:

The Organization's policy is to capitalize asset purchases in excess of \$1,000. Property and equipment are recorded at cost if purchased, or at fair value as of the date of donation, if donated, and are being depreciated on the straight-line method over their estimated useful lives.

Health plan:

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

Net assets:

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

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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

Donated services and in-kind contributions:

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

Contributed services must meet the specific expertise requirements and would normally have been purchased before they are recorded. Many individuals donate their time and perform a variety of tasks that assist the Organization for which no value has been assigned because these services do not meet the criteria for recognition in the consolidated financial statements. Contributed services included in the consolidated statement of activities were approximately \$41,000 for advertising for the year ended December 31, 2017. There were no contributed services for the year ended December 31, 2018.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Service revenues:

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

For the years ended December 31, 2018 and 2017, substantially all of the Organization's resident care and home based service revenue was derived from services to residents and home based clients who are beneficiaries of those various Kentucky agencies. Substantially all of the accounts receivable are due from those various Kentucky agencies for the years ended December 31, 2018 and 2017.

Advertising:

The costs of advertising and public relations are expensed as they are incurred. Total advertising expense for the years ended December 31, 2018 and 2017 were approximately \$17,000 and \$48,000 respectively.

Functional allocation of expenses:

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Income taxes:

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

As of December 31, 2018 and 2017, the Organization did not have any accrued interest or penalties related to income tax liabilities, and no interest or penalties have been charged to operations for the year then ended.

Accounting pronouncements adopted:

In August 2016, FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. The standard addresses net asset classification, information about liquidity and availability of resources, and the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these items accordingly. The net asset classification and investment return requirements per the ASU have been applied retrospectively to all periods presented.

Newly issued standards not yet effective:

The Financial Accounting Standards Board has issued accounting standards No. 2014-09, *Revenue from Contracts with Customers*, concerning the accounting for revenue recognition effective for years beginning after December 15, 2018 and No. 2016-02, *Leases*, concerning the accounting for leases effective for years beginning after December 15, 2019. The Organization is evaluating the impact that adoption of these standards will have on future financial position and results of operations.

Subsequent events:

Management has evaluated subsequent events through May 20, 2019, the date the consolidated financial statements were available to be issued.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 2. Liquidity and Availability

Financial assets available for general expenditure, that is without donor or other restrictions limiting their use, within one year of the December 31, 2018 balance sheet date, comprise the following:

Current financial assets:	
Cash and cash equivalents	\$ 726,516
Accounts receivable, net	475,540
Pledge receivable, net	535,540
Investments	<u>16,938,553</u>
Total current financial assets	18,676,149
Less board designation for renovation project	(8,000,000)
Less board designation for operating reserves	(4,282,552)
Less line-of-credit collateral	<u>(750,069)</u>
Available for general operations	<u>\$ 5,643,528</u>

The Organization has endowment funds that consist of donor-restricted endowments. Income from donor restricted endowments are considered restricted in perpetuity and are not available for general expenditure. Annual payments from these funds are approximately \$10,000 and may be used for general operations.

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

The Board has designated a portion of its surplus to the future building renovation project and operating reserves which were approximately \$12.3 million. If the need arises to utilize these designations, the designations could be drawn upon through board resolution.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 3. Pledges Receivable

Pledges receivable consist of the following:

	<u>2018</u>	<u>2017</u>
Amounts due in:		
One year or less	\$ 545,540	\$ 401,670
One to five years	428,500	408,400
More than five years	<u> </u>	<u>275,000</u>
Total pledges receivable	974,040	1,085,070
Less discount to net present value	<u>(38,617)</u>	<u>(92,087)</u>
Net pledges receivable	<u>\$ 935,423</u>	<u>\$ 992,983</u>

Pledges receivable due in more than one year are reflected at the present value of estimated future cash flows using a discount rate of 1.5% plus LIBOR (4.0% and 3.1% at December 31, 2018 and 2017, respectively).

Of the total gross pledges receivable as of December 31, 2018 and 2017, certain donors account for a significant portion of the total account balance as follows:

	<u>2018</u>	<u>2017</u>
Donor #1	\$662,500	\$ 775,000
Donor #2	<u>249,670</u>	<u>249,670</u>
	<u>\$912,170</u>	<u>\$1,024,670</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 4. Investments

Investments are carried at fair value in the accompanying consolidated statements of financial position. Fair value as compared to cost at December 31, 2018 and 2017 are as follows:

	2018		
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Cash and cash equivalents	\$ 4,899,009	\$ 4,899,009	
Equities	3,367,980	3,092,508	\$(275,472)
Domestic short term fixed income	1,000,000	990,246	(9,754)
Domestic fixed income	7,742,947	7,751,927	8,980
Municipal bonds	30,020	30,811	791
Alternative assets	<u>192,300</u>	<u>174,052</u>	<u>(18,248)</u>
	<u>\$17,232,256</u>	<u>\$16,938,553</u>	<u>\$(293,703)</u>
	2017		
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Cash and cash equivalents	\$ 6,590,589	\$ 6,590,589	
Equities	1,537,056	1,741,847	\$204,791
Domestic short term fixed income	1,000,000	996,157	(3,843)
Domestic fixed income	3,784,251	3,766,474	(17,777)
Municipal bonds	30,433	32,459	2,026
Alternative assets	<u>880,136</u>	<u>855,875</u>	<u>(24,261)</u>
	<u>\$13,822,465</u>	<u>\$13,983,401</u>	<u>\$160,936</u>

Investments were classified as without donor restrictions as of December 31, 2018 and 2017.

Note 5. Fair Value Measurements

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

- Level 1 – Inputs to the valuation methodology are unadjusted quoted market prices for identical assets or liabilities in active markets that the Organization has the ability to access.
- Level 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active or inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

All assets have been valued using a market approach. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2018 and 2017.

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

Mutual bond funds, equities and alternative assets – valued at the closing price reported in the active market in which the security is traded.

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

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The following table sets forth the level, within the fair value hierarchy, of the Organization's investments at fair value as of December 31, 2018 and 2017:

	December 31, 2018		
	Level 1	Level 3	Total
Measured on a recurring basis:			
Cash and cash equivalents	\$ 4,899,009		\$ 4,899,009
Equities:			
Large cap core	1,280,671		1,280,671
Mid cap growth	227,061		227,061
Mid cap value	228,781		228,781
Small cap growth	286,467		286,467
Small cap value	284,392		284,392
Developed international	488,166		488,166
Emerging markets	296,970		296,970
Mutual bond funds:			
Domestic short term fixed income	990,246		990,246
Domestic fixed income	7,751,927		7,751,927
Municipal bonds	30,811		30,811
Alternative assets:			
Real estate investment trust	83,420		83,420
Master limited partnerships	90,632		90,632
Beneficial interest in assets held by others		\$1,913,654	1,913,654
 Total assets at fair value	\$16,938,553	\$1,913,654	\$ 18,852,207
	December 31, 2017		
	Level 1	Level 3	Total
Measured on a recurring basis:			
Cash and cash equivalents	\$ 6,590,589		\$ 6,590,589
Equities:			
Large cap core	649,337		649,337
Mid cap growth	122,900		122,900
Mid cap value	147,668		147,668
Small cap growth	168,416		168,416
Small cap value	163,935		163,935
Developed international	302,581		302,581
Emerging markets	187,010		187,010
Municipal bond funds:			
Domestic short term fixed income	996,157		996,157
Domestic fixed income	3,766,474		3,766,474
Municipal bonds	32,459		32,459
Alternative assets:			
Absolute return funds	742,567		742,567
Real estate investment trust	47,969		47,969
Master limited partnerships	65,339		65,339
Beneficial interest in assets held by others		\$2,162,654	2,162,654
 Total assets at fair value	\$13,983,401	\$2,162,654	\$ 16,146,055

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The change in value of the beneficial interest in assets held by others included in Level 3 assets measured at fair value on a recurring basis as of December 31, 2018 and 2017 are as follows:

	<u>2018</u>	<u>2017</u>
Balance, beginning of year	\$2,162,654	\$1,937,368
Change in value of beneficial interest	<u>(249,000)</u>	<u>225,286</u>
Balance, end of year	<u>\$1,913,654</u>	<u>\$2,162,654</u>

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

Investment returns for the years ended December 31, 2018 and 2017, consisted of the following:

	<u>2018</u>	<u>2017</u>
Investment returns:		
Interest and dividends	\$ 517,635	\$222,349
Realized and unrealized (losses) gains	(549,521)	257,499
Investment expenses	<u>(46,288)</u>	<u>(21,130)</u>
Total return on investments	<u>\$ (78,174)</u>	<u>\$458,718</u>

Note 6. Land Held for Sale

In 2005, the Organization recorded the bequest of an approximately 220-acre tract of real estate, which was valued at \$11,751,968 and classified as land held for sale. During 2014, the Organization listed the property for sale in two tracts. In subsequent years the second tract was subdivided into 4 sub-tracts. At December 31, 2015, the Organization had signed purchase and sale agreements on certain tracts. As of December 31, 2017, the sale of tract one had occurred and the gain on sale of the land of \$5,517,929 is included in the consolidated statements of activities. The sale of the sub-tract 4 from the second tract of land closed in December 2018 and the gain on sale of the land of \$716,255 is included in the consolidated statements of activities as of December 31, 2018. The remaining sub-tracts are expected to be sold over the next two years.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 7. Line-of-Credit

In March 2015, the Organization obtained an available line-of-credit with Stock Yards Bank & Trust Company to facilitate the construction of four new cottages. The amount available to borrow depends on the sale of the land held for sale (see Note 6). During the pre-sale period of the land held for sale, advances may be drawn up to \$3,000,000. After the sale of the land held for sale, the advances may not exceed \$500,000. Amounts borrowed are secured by investments and the land held for sale.

The line-of-credit has a floating interest rate of LIBOR plus 2.0% during the pre-sale period and LIBOR plus 1.5% post-sale. The interest rates at December 31, 2018 and 2017 were 4.50% and 3.06%, respectively. Monthly payments of interest are required. Any outstanding principal and interest is due March 2021. There was no outstanding balance as of December 31, 2018 and 2017.

Note 8. Net Assets with Donor Restrictions

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

	<u>2018</u>	<u>2017</u>
Restricted for a specified purpose		
Activities	\$ 7,084	\$ 500
Res School	8,753	1,863
Foster Care and other	29,184	20,957
Building renovation	91,500	
Restricted for time	1,819,292	2,015,575
Endowments restricted in perpetuity	<u>1,014,784</u>	<u>1,138,198</u>
	<u>\$2,970,597</u>	<u>\$3,177,093</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Net assets are released from donor restrictions upon satisfaction of the restricted purpose, either by the occurrence of events specified by the donors or the expiration of time. Those amounts released from restrictions during the years ended December 31, 2018 and 2017, are as follows:

	<u>2018</u>	<u>2017</u>
Subject to expenditure for a specified purpose:		
Activities	\$ 28,766	\$ 19,564
Res School	2,245	
Clothing		569
Therapy	1,238	
Foster Care and Other	15,797	6,978
Subject to time restrictions	<u>161,030</u>	<u>189,666</u>
	<u>\$209,076</u>	<u>\$216,777</u>

Note 9. Endowment Funds

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

Changes in endowment net assets for the years ended December 31, 2018 and 2017 are as follows:

	<u>2018</u>	<u>2017</u>
Endowment net assets, beginning of period	\$1,138,198	\$1,018,200
Investment return:		
Unrealized (losses) gains	<u>(123,414)</u>	<u>119,998</u>
Endowment net assets, end of period	<u>\$1,014,784</u>	<u>\$1,138,198</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Interpretation of relevant law:

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

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

Return objectives and risk parameters:

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

Strategies employed for achieving objectives:

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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

The Organization has a policy of appropriating for distribution an amount each year as deemed necessary to support operations. In establishing this policy, the Organization considered the long-term expected return on its endowment. Accordingly, over the long term, the Organization expects the current spending policy to allow its endowment to maintain the fair value of the original gifts. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term, as well as to provide additional real growth through new gifts and investment return.

Note 10. Retirement Plan

The Organization has a tax deferred annuity retirement savings plan (Plan) for its employees. Employees may voluntarily contribute from 1% to 12% of their compensation each plan year through salary deferral. In 2018 and 2017, the Organization matched 50% to 100% of employees' contributions to the Plan up to 4% of employees' compensation, depending on years of service. The Organization's contributions to the Plan totaled approximately \$60,000 and \$56,000 in 2018 and 2017, respectively.

Note 11. Operating Leases

The Organization leases certain office equipment under noncancelable operating leases with terms that expire in 2020 and 2022, with total monthly payments of \$2,210 per month. The total equipment lease expense was \$27,196 and \$20,186 for the years ended December 31, 2018 and 2017, respectively.

The future minimum payments required under the terms of these leases are as follows:

Years ending December 31, 2019	\$26,856
2020	16,018
2021	8,519
2022	<u>6,660</u>
	<u>\$58,053</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 12. Potential Environmental Clean-Up Issue

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

The Organization has concluded that it does not have the information needed to estimate the range of time over which the Organization may need to remove the asbestos, and consequently cannot reasonably estimate the fair value of the liability. Accordingly, no liability has been accrued as of December 31, 2018 and 2017. In the future, if this information becomes available, such as when the Organization plans to renovate or demolish the facility (See Note 14), it will evaluate the need to record the estimated fair value of the liability.

Note 13. Concentration of Credit Risk

The Organization maintains its cash accounts in a bank in Louisville, Kentucky. Accounts at the bank are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Uninsured cash was approximately \$390,000 as of December 31, 2018.

Note 14. Subsequent Events

During the year ended December 31, 2017, the Organization entered into two contracts with an architecture firm and a construction firm to undertake significant renovations of the Organization's building. During the year ended December 31, 2018, the Organization hired a Campaign Consultant to do a feasibility study and to consult throughout the project. The estimated total costs for the renovations are \$23 million with construction anticipated to begin in 2019 and last over a two year period. As of December 31, 2018, the Organization had spent approximately \$136,000 on architectural and consulting fees.

SUPPLEMENTARY INFORMATION

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

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

December 31, 2018

Assets	<u>St. Joseph Catholic Orphan Society</u>	<u>St. Joe's Kids Foundation, Inc.</u>	<u>Eliminations</u>	<u>Total</u>
Current Assets				
Cash and cash equivalents	\$ 645,343	\$ 81,173		\$ 726,516
Accounts receivable, net	475,540			475,540
Pledges receivable, net	277,470	268,070		545,540
Due from affiliate		957,111	\$ (957,111)	
Prepaid expenses	<u>84,081</u>			<u>84,081</u>
Total current assets	<u>1,482,434</u>	<u>1,306,354</u>	<u>(957,111)</u>	<u>1,831,677</u>
Property and Equipment				
Land	1,766,261			1,766,261
Buildings and improvements	6,856,592			6,856,592
Furniture and equipment	1,396,136			1,396,136
Vehicles	215,818			215,818
Construction in progress	<u>135,905</u>			<u>135,905</u>
	10,370,712			10,370,712
Less accumulated depreciation	<u>3,605,900</u>			<u>3,605,900</u>
	<u>6,764,812</u>			<u>6,764,812</u>
Other Assets				
Investments	16,938,553			16,938,553
Land held for sale	3,556,929			3,556,929
Pledges receivable, net	388,887	996		389,883
Beneficial interest in assets held by others	<u>1,913,654</u>			<u>1,913,654</u>
Total other assets	<u>22,798,023</u>	<u>996</u>		<u>22,799,019</u>
Total assets	<u>\$ 31,045,269</u>	<u>\$ 1,307,350</u>	<u>\$ (957,111)</u>	<u>\$ 31,395,508</u>

Liabilities and Net Assets	<u>St. Joseph Catholic Orphan Society</u>	<u>St. Joe's Kids Foundation, Inc.</u>	<u>Eliminations</u>	<u>Total</u>
Current Liabilities				
Accounts payable	\$ 54,741			\$ 54,741
Accrued expenses	304,687			304,687
Due to affiliate	<u>957,111</u>		<u>\$ (957,111)</u>	<u> </u>
Total current liabilities	<u>1,316,539</u>		<u>(957,111)</u>	<u>359,428</u>
Net Assets				
Without Donor Restrictions	27,027,199	\$ 1,038,284		28,065,483
With Donor Restrictions				
Restricted by purpose or time	1,686,747	269,066		1,955,813
Restricted in perpetuity	<u>1,014,784</u>			<u>1,014,784</u>
Total with donor restrictions	2,701,531	269,066		2,970,597
Total net assets	<u>29,728,730</u>	<u>1,307,350</u>		<u>31,036,080</u>
Total liabilities and net assets	<u>\$ 31,045,269</u>	<u>\$ 1,307,350</u>	<u>\$ (957,111)</u>	<u>\$ 31,395,508</u>

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

CONSOLIDATING STATEMENT OF ACTIVITIES
Year Ended December 31, 2018

	St. Joseph Catholic Orphan Society			St. Joe's Kids Foundation, Inc.			Consolidated		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and other support									
Child development center tuition	\$ 1,520,091		\$ 1,520,091				\$ 1,520,091		\$ 1,520,091
Resident care revenues	3,581,482		3,581,482				3,581,482		3,581,482
Home base service revenues	1,290,678		1,290,678				1,290,678		1,290,678
Net investment loss	(78,087)		(78,087)	\$ (87)	\$	(87)	(78,174)		(78,174)
Picnic income	698,645		698,645				698,645		698,645
Legacies and bequests	175,654		175,654				175,654		175,654
Contributions and grants	521,612	\$ 251,091	772,703		\$ 489	489	521,612	\$ 251,580	773,192
Society dues	510		510				510		510
Easement revenue	117,157		117,157				117,157		117,157
Other income	2,189		2,189				2,189		2,189
Gain on sale of assets	714,712		714,712				714,712		714,712
Change in beneficial interest in assets held by others		(249,000)	(249,000)					(249,000)	(249,000)
Net assets released from restrictions	168,076	(168,076)		41,000	(41,000)		209,076	(209,076)	
Total revenues and other support	<u>8,712,719</u>	<u>(165,985)</u>	<u>8,546,734</u>	<u>40,913</u>	<u>(40,511)</u>	<u>402</u>	<u>8,753,632</u>	<u>(206,496)</u>	<u>8,547,136</u>
Expenses									
Program services:									
Child development center	1,626,521		1,626,521				1,626,521		1,626,521
Residential services	3,407,419		3,407,419				3,407,419		3,407,419
Home base services	1,175,289		1,175,289				1,175,289		1,175,289
	<u>6,209,229</u>		<u>6,209,229</u>				<u>6,209,229</u>		<u>6,209,229</u>
Supporting services:									
Management and general	1,235,458		1,235,458				1,235,458		1,235,458
Fund-raising:									
Picnic	450,950		450,950				450,950		450,950
Other	367,440		367,440				367,440		367,440
	<u>2,053,848</u>		<u>2,053,848</u>				<u>2,053,848</u>		<u>2,053,848</u>
Total expenses	<u>8,263,077</u>		<u>8,263,077</u>				<u>8,263,077</u>		<u>8,263,077</u>
Increase (decrease) in total net assets	449,642	(165,985)	283,657	46,913	(40,511)	402	490,555	(206,496)	284,059
Net assets at beginning of year	<u>26,577,557</u>	<u>2,867,516</u>	<u>29,445,073</u>	<u>997,371</u>	<u>309,577</u>	<u>1,306,948</u>	<u>27,574,928</u>	<u>3,177,093</u>	<u>30,752,021</u>
Net assets at end of year	<u>\$ 27,027,199</u>	<u>\$ 2,701,531</u>	<u>\$ 29,728,730</u>	<u>\$ 1,038,284</u>	<u>\$ 269,066</u>	<u>\$ 1,307,350</u>	<u>\$ 28,065,483</u>	<u>\$ 2,970,597</u>	<u>\$ 31,036,080</u>

**St. Joseph Children's Home
2019 Budget - Consolidated**

		Through	2018		
Account Description		08/31/2018	Annualized	2018 Budget	2019 Budget
40505-1180	Residential State Billing	2,265,727	3,398,591	3,383,012	3,726,901
40515-1310	Foster Care State Billing	853,047	1,279,571	1,382,516	1,629,836
40516-1310	Foster Care Home Study Billing	2,000	2,000	0	0
40520-1310	Adoption State Billing	19,400	29,100	15,000	29,500
40510-1270	CDC Parent	1,061,956	1,592,934	1,527,256	1,596,621
40524-1270	CDC State FC CDC	4,475	6,713		
40525-1270	CDC Govt. Subsidy	3,963	5,945	4,000	4,000
40526-1270	CDC Registration	4,243	6,365	8,000	6,000
40528-1270	CDC Returned check fees	72	108	0	0
40530-1270	CDC Supply Fee	1,749	19,000	19,000	19,000
41065-1270	CDC-Ky Dept of ED. Food subsidy	24,527	36,791	40,000	37,000
40531-2040	Booth Income	535,554	535,554	413,000	475,000
40532-2040	Capital Prize Income	54,181	54,181	60,000	55,000
40535-2040	Solicitation Income	0	0	0	0
40537-2040	Picnic-VIP Sales/Other	0	0	0	0
40538-2040	Picnic-In Kind Donations	0	90,000	90,000	0
40595-2040	Picnic Sponsorship	36,500	36,500	50,000	70,000
40600-2040	Booth Sponsorship	3,750	3,750	0	0
42005-2040	General Donation	19,558	19,558	8,000	20,000
43015-2040	Other Misc Income	1,828	1,828	0	1,000
43021-2040	Interest Income	67	67	0	0
40538-2000	In-Kind Donations	0	90,000	100,000	0
42004-2000	Direct Appeals	58,026	87,039	150,000	0
42005-2000	General Appeals	125,235	187,853	150,000	350,000
42006-2000	Special Events	1,200	1,200	0	4,000
42015-2000	Society Dues	394	591	1,500	500
42025-2000	Donations in Memory of/ Honor of	13,076	19,614	12,000	15,000
43008-2000	Estates & Legacy over 25K	102,107	102,107	0	0
43009-2000	Rental Income-Klemenzen Estate	0	0	0	0
43010-2000	Estate Legacy Income	1,559	2,339	15,000	15,000
43015-2000	Other Misc Income	225	338	0	0
43018-2000	Gain on Sales of Assets	0	0	0	0
43021-2000	Interest Income	241	362	0	0
98000-3000	Capital Campaign Revenue	0	0	0	0
90000-2500	Unrealized Gains (Losses)	87,104	130,656	0	0
90010-2500	Gain/Loss on Beneficial Interest	-49,137	-10,999	0	0
90015-2500	Gain/Loss on Beneficial Interest-Perp. Trust	0	0	0	0
90020-2500	Interest	42,782	64,173	0	0
90030-2500	Dividends	171,371	257,057	0	0
90040-2500	Beneficial Interest Distribution Income	51,028	76,542	0	0
90050-2500	Capital Gain Distribution	0	0	0	0
90070-2500	Realized Gains (Losses)	0	0	0	0
90090-2500	Unrealized Gains (Losses) Restricted	0	0	0	0
65012-2500	Klemenzen Property gain in sale	0	0	0	0
Total Revenue		5,497,808	8,127,428	7,428,284	8,054,358
Wages & Benefits					
60505	Reg Wages	2,696,618	4,037,022	4,322,322	4,681,402

60510	Overtime	318,380	475,873	343,950	469,350
	Total Payroll	3,014,998	4,512,895	4,666,272	5,150,752
61005	FICA	178,568	279,265	300,095	321,621
61010	Medicare	41,645	65,135	67,654	74,540
61015	403(B) Match	39,609	59,417	82,298	71,851
61020-1610	Other Payroll taxes	-29	-44	0	0
61504	HSA Employer Contribution	4,921	7,384	11,748	9,209
61505	Health Insurance Cost	390,176	585,267	570,898	651,002
61506	Health Insur/EE Paid Portion	-100,564	-150,849	-129,952	-170,830
61507	LIFE/LTD/STD	27,113	40,672	49,223	46,031
61520	403B Plan Expenses	-55	-83	0	0
61525	Worker's Comp	49,705	74,560	113,221	84,522
61530	Tuition Staff Discounts	48,356	72,535	49,741	72,693
61540	Other benefits	2,468	3,702	0	0
61545-1610	Retirement	3,200	4,800	4,800	4,800
	Total Benefits	685,113	1,041,761	1,119,726	1,165,439
62005	Total Travel and Mileage	5,305	7,960	10,395	12,250
60530	Temporary Labor	2,153	5,721	8,000	4,000
61531	CDC Sibling/Referral Discounts	28,284	42,426	29,032	40,000
62501	Depreciation - Bldg	102,904	154,356	154,350	154,350
62515	Depreciation - Bldg Improvements	43,656	65,484	62,600	65,000
62520	Depreciation - Furniture & Fixtures	8,496	12,744	13,700	13,000
62525	Depreciation - Equipment	43,632	65,448	59,700	65,000
62530	Depreciation - Vehicles	6,568	9,852	17,000	9,800
63005	Grounds Maintenance	35,568	53,352	57,500	60,000
63010	General Maintenance	4,652	6,978	10,100	10,100
63012	General Maintenance \	14,525	21,188	14,000	31,000
63013	General Maintenance - CDC	10,580	15,870	6,000	18,000
63015	Vehicle Maintenance	2,354	3,531	9,000	9,000
63020	Equipment Maintenance	28,325	41,907	40,500	39,700
63025	Other Maintenance	7,440	7,440	11,000	10,000
63505	Electric and Gas Utilities	102,561	153,842	140,000	150,000
63510	Water/Sewer	34,632	51,948	42,000	40,000
63515	Local Phone	28,097	42,146	42,000	42,100
63530	Mobile Phones	3,901	5,853	4,715	6,230
64000	Employment Expense	9,906	14,859	20,000	18,000
64001	Foster Care Parent Screening	2,363	3,545	4,500	6,250
64005	Student Liability Insurance	265	398	700	400
64015	Advertising	11,801	61,883	64,800	17,000
64025	Outsourced Printing	13,024	16,986	29,000	27,500
64026	Special Events	0	0	0	9,250
64030	Public Relations	1,590	2,386	1,500	3,300
64031	Staff Incentives	469	1,944	1,595	2,250
64032	Staff Education Assistance Program	0	0	0	2,500
64505	General Liability Insurance	44,331	66,497	60,000	74,700
64506	Umbrella Insurance	7,321	10,982	7,400	12,200
64510	D&O Insurance	12,909	19,364	20,000	21,600
64515	Fleet Liability Insurance	10,529	15,794	17,500	17,000
64520	Insurance-Picnic	5,274	11,311	2,500	11,300
65010	Rent/Lease Equip	18,500	27,750	31,700	28,200
65025	Rent/Lease Picnic	23,444	23,444	27,000	21,000

65500	CDC Supplies	8,618	12,927	19,000	9,500
65505	Office Supplies	5,355	8,002	8,900	12,310
65510	Small Equipment/Furniture	2,184	2,963	4,050	5,800
65515	Printing	0	0	0	200
65520	Clothing/linens	24,220	34,786	35,100	29,600
65530	Medical	3,538	4,587	5,000	5,200
65540	Supplies	30,587	86,081	77,500	61,300
65545	School Supplies	0	0	1,000	860
65546	Booth Prizes	35,837	35,837	55,000	20,000
65550	Toiletries	2,154	3,231	3,500	2,140
65555	Cleaning Services	48,516	73,024	75,750	77,000
65560	Cleaning Supplies	15,555	23,333	33,300	28,000
65565	Residential Allowances	6,650	9,975	7,500	10,000
65570	School/Education	2,887	3,070	0	3,000
65575	Activities	30,518	47,548	47,800	49,000
65579	Foster Parent Respite	3,906	5,859	15,000	10,430
65580	Foster Parent Payments	349,365	524,048	572,850	794,123
65583	Foster Parent Recruiting Exp	1,002	1,503	3,000	3,500
65595	Field Trips	-259	-259	0	0
65640	FC Parent Reimbursement	1,336	2,004	0	3,000
66000	Food Vendors	95,079	95,079	50,000	90,000
66005	Food Service	430,498	636,518	642,100	672,674
66006	Staff Paid Lunches	-6,461	-9,692	-10,000	-6,000
66007	Food Service Allocation	-273,791	-411,963	-418,215	-449,774
66015	Outside Meals	2,800	4,200	4,000	5,500
66030	Beverages	31,438	39,113	30,000	28,000
66501	Accreditation	0	0	0	0
66510	Vehicle Registration	0	0	700	0
66520	License Fees	2,945	17,880	19,550	21,825
66525	Taxes & Licences-Picnic	15	23	0	0
67005	Legal Fees	2,465	3,698	10,000	30,000
67010	Audit Fees	16,667	25,001	24,000	26,000
67015	Consulting Fees	31,103	46,655	54,000	126,738
67025	Merchandise	0	0	0	0
67030	Security	10,367	10,367	14,000	13,000
67040	Pest Control	831	1,247	1,500	1,500
67045	Postage/shipping	11,353	16,931	10,180	15,920
67050	Bank Fees	3,460	5,190	4,300	4,200
67051	Credit Card Fees	1,094	1,641	2,500	2,500
67055	Staff Ed/Seminars	14,593	19,705	27,400	59,550
67060	Dues/Subscriptions	7,589	11,509	14,000	25,665
67065	Membership Fees	11,328	16,758	20,040	18,250
67075	Payroll Services	16,288	24,432	28,000	25,000
67505	Interest Exp.	0	0	0	0
67515	Bad Debt	0	0	0	0
68600	Medical Records	24,617	36,926	38,896	38,987
67535	Miscellaneous/Special Projects (Dev)	3,563	3,585	3,500	3,500
68500	Hardware Maint.	765	1,148	0	500
68505	Software Maintenance & Upgrade	11,525	17,289	21,550	20,550
68515	Computer Supplies	122	184	0	100
95010	Investment Expense	34,310	51,465	0	0
95015	Investment Expense- Klemenz Property	900	900	0	0
99000	Capital Campaign Expense		62,570	45,000	

Total Operating Expense	<u>1,732,791</u>	<u>2,652,067</u>	<u>2,621,038</u>	<u>2,951,128</u>
Net Income (Loss)	<u>64,906</u>	<u>-79,295</u>	<u>-978,752</u>	<u>-1,212,961</u>
	64,906	-79,295	-978,752	-1,212,961
	0	0	0	0

Request for Taxpayer Identification Number and Certification

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

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

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. St. Joseph Catholic Orphan Society	
2 Business name/disregarded entity name, if different from above St. Joseph Children's Home	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) See instructions. 2823 Frankfort Ave	
6 City, state, and ZIP code Louisville KY 40206	
7 List account number(s) here (optional)	
Requester's name and address (optional)	

Part I Taxpayer Identification Number (TIN)

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

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

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

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here

Signature of U.S. person ► *Robert Morgan*

Date ► *5/24/2019*

General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

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



FEDERAL FORM 990

As an auxiliary of the Church, St. Joseph Catholic Orphan Society (d.b.a. St. Joseph Children's Home) is exempt from filing Form 990.

The attached documentation explains this exemption and includes a page from the directory of relevant Church organizations in Kentucky, with St. Joseph listings marked.

The Board of Trustees of St. Joseph Catholic Orphan Society is responsible for the affairs of the St. Joseph Children's Home, including fundraising and spending. An audit of all financial information is performed each year, and copies are available upon request.



COTTON & ALLEN

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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

November 5, 1999

William Cotton, CPA
1892-1963

Nolen C. Allen, CPA
Richard A. Dentinger, CPA
C. Robert Montgomery, CPA
Roy B. Hill, CPA
Larry J. Mehler, CPA
John J. Balbach, CPA
Jan H. Seitz, CPA
Gwen E. Tilton, CPA
W. Allen Priest, CPA
Mark S. Knipp, CPA
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Sara B. Thomas, CPA, JD, CVA
Jennifer A. Blandford, CPA
Jacqueline L. Miller, CPA
Jean L. Smith, CPA
Mary E. Donohue, CPA
Carl E. Biber, CPA
Joseph M. Legel, CPA

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

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

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


Dear Dennis:

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

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

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

Yours truly,



Larry Mehler, CPA

ARTICLES OF AMENDMENT
TO THE
AMENDED AND SUBSTITUTED ARTICLES OF INCORPORATION
AND
RESTATED ARTICLES OF INCORPORATION
OF
ST. JOSEPH CATHOLIC ORPHAN SOCIETY

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

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

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

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

- (a) received into its care, custody and control orphaned, neglected, abused, abandoned, [or] needy, emotionally disturbed or mentally retarded children and provide for the protection, upbringing, training and education of such children;
- (b) place for adoption or in a foster home children received into this corporation's care, custody and control;
- (c) operate and conduct child day-care or development centers; [and]
- (d) establish and operate family preservation and related or supportive programs; and
- (e) assist the Roman Catholic Archbishop of Louisville in providing for the care, counseling and education of children[.];

This corporation shall have and exercise all of the powers available to non-profit corporations organized under the provisions of the Chapter 273 of the Kentucky Revised Statutes and in particular the general powers granted pursuant

to the provisions of KRS 273.171 and all other powers necessary or convenient to effect any or all of the purposes for which this corporation is organized.

SEVENTH: (a) The affairs of this corporation shall be managed by a Board of Trustees of not less than three (3) trustees ~~[who shall be all of one class]~~. The Roman Catholic Archbishop of Louisville or whomever shall be designated by him to act in his stead, shall be an ex-officio voting member of the Board of Trustees and shall have supervisory powers over the proceedings and acts of the Board of Trustees and may approve or nullify the same at his discretion.

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

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

EIGHTH: The Board of Trustees of this corporation shall elect from the members of this corporation ~~[, a President, Vice President, Recording Secretary, Corresponding Secretary, Financial Secretary, and Treasurer, whose duties and term of office shall be such as may be prescribed by the By laws of this corporation and such other officers as may be provided in said By laws]~~ such officers as may be provided in the By-laws of this corporation with one (1) of such officers delegated the responsibility for preparing minutes of the trustees' and members' meetings and for authenticating records of this corporation.

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

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

RESTATED ARTICLES OF INCORPORATION
OF
ST. JOSEPH CATHOLIC ORPHAN SOCIETY

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

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

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

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

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

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

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

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

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

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

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

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

SIXTH: This corporation may, as from time to time determined by the Board of Trustees, be organized into "Branch Societies" of the Roman Catholic parishes of St. Anthony, St. Boniface, St. Denis, St. Elizabeth, St. Francis of Assisi, St. Helen, Holy Trinity, St. Joseph, St. Martin, St. Therese, St. Vincent de Paul; and the "Home Branch" and any other "Branches" which may hereafter be organized and which are located in the Roman Catholic Archdiocese of Louisville.

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

SEVENTH: (a) The affairs of this corporation shall be managed by a Board of Trustees of not less than three (3) trustees. The Roman Catholic Archbishop of Louisville or whomever shall be designated by him to act in his stead, shall be an ex-officio voting member of the Board of Trustees and shall have supervisory powers over the proceedings and acts of the Board of Trustees and may approve or nullify the same at his discretion.

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

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

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

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

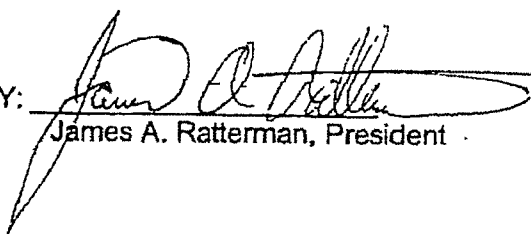
TENTH: The Board of Trustees shall have the right to adopt, amend, repeal and revise By-laws for the government of this corporation, subject always to the power of the members at annual meetings, or at special meetings called for that purpose, upon reasonable notice, to change or repeal such By-laws.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

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

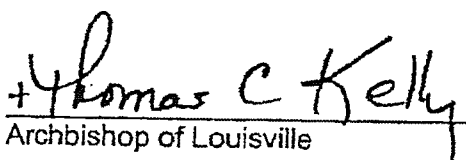
DATED, _____ 2002

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

BY:


James A. Ratterman, President

APPROVED, _____, 2002


Archbishop of Louisville

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

END OF DOCUMENT



July 14, 2019

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

Dear Ms. Ethridge:

St. Joseph Children's Home administrators and staff understand and agree to the following conditions regarding Louisville Metro funding for 170th Picnic Security and use of the fundraising proceeds from the Picnic:

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Pam Stone". The signature is fluid and cursive, with the first name "Pam" being larger and more prominent than the last name "Stone".

Pam Stone
Picnic Coordinator and Database Manager

**LOUISVILLE METRO COUNCIL
NEIGHBORHOOD DEVELOPMENT FUND SUPPLEMENTAL
DISCLOSURE REQUIRED FOR REQUESTS BY CHURCHES, RELIGIOUS
OR FAITH-BASED ORGANIZATIONS**

It is the policy of the Louisville/Jefferson County Metro Council that no appropriation to a Church, to a religious or faith-based organization, or to any organization whose activities support a Church or religious or faith-based organization will be approved unless the prospective grantee clearly demonstrates, in writing, that it is committed to compliance with each of the following conditions and requirements.

Legal Name of Applicant Organization:

St. Joseph Children's Home

As in the case of all legislative enactments, the appropriation must be for a public purpose. In other words, the appropriation must have a secular legislative purpose to support a program which benefits the public, and which has been, or could be undertaken by the government.

The appropriation must be totally and demonstrably earmarked for the beneficiary activity or program with no tangible or significantly intangible benefit inuring to the organization. Specifically, the appropriation may not fund equipment used by the organization, nor may it be used for improvements to real or personal property owned by the grantee church or organization.

The beneficiary activity or program must be open to the public as opposed to being restricted to church or organization members or affiliates.

The grantee church or organization may not use public funds in any way that involves worship, religious instruction, or religious practice.

Public funds involved in the grant may not be used to support a school or any program of instruction operated by the grantee church or organization, or in its name.

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

The grantee church or organization must establish and maintain a system of recordkeeping which clearly and completely documents its use of the public funds involved in the grant.

SIGNATURE

I agree under the penalty of law to comply with all the items in this disclosure. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this disclosure for the applying organization.

Signature of Legal Signatory:



Date:

7-17-19

Legal Signatory (please print):

Pam Stone

Title: Picnic Coordinator & Database Mgr

Phone:

502-893-0241 Extension: **262**

Email: **pams@sjkids.org**

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

General Information

Organization Number	0045671
Name	ST. JOSEPH CATHOLIC ORPHAN SOCIETY
Profit or Non-Profit	N - Non-profit
Company Type	KCO - Kentucky Corporation
Status	A - Active
Standing	G - Good
State	KY
File Date	12/2/1851
Organization Date	12/2/1851
Last Annual Report	5/30/2019
Principal Office	2823 FRANKFORT AVE. LOUISVILLE, KY 402062693
Registered Agent	M. THURMAN SENN 802 LOCUST POINTE PLACE LOUISVILLE, KY 40245

Current Officers

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

Individuals / Entities listed at time of formation

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

Images available online

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

Annual Report	5/30/2019	1 page	PDF
Annual Report	4/27/2018	1 page	PDF

Annual Report	4/18/2017	1 page	PDF	
Name Renewal	2/8/2017 3:51:23 PM	1 page	PDF	
Annual Report	6/2/2016	1 page	PDF	
Name Renewal	12/11/2015	1 page	tiff	PDF
Annual Report	3/27/2015	1 page	PDF	
Annual Report	3/20/2014	1 page	PDF	
Annual Report Amendment	3/7/2013	1 page	PDF	
Certificate of Assumed Name	1/24/2013	1 page	tiff	PDF
Certificate of Assumed Name	1/24/2013	1 page	tiff	PDF
Certificate of Assumed Name	1/24/2013	1 page	tiff	PDF
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Certificate of Assumed Name	1/24/2013	1 page	tiff	PDF
Certificate of Assumed Name	1/24/2013	1 page	tiff	PDF
Annual Report	1/10/2013	1 page	PDF	
Annual Report	7/2/2012	1 page	PDF	
Certificate of Assumed Name	6/19/2012	1 page	tiff	PDF
Name Renewal	11/4/2011	1 page	tiff	PDF
Name Renewal	3/23/2011 1:15:59 PM	1 page	PDF	
Annual Report	3/23/2011	1 page	PDF	
Annual Report	8/3/2010	1 page	PDF	
Annual Report	6/23/2009	1 page	PDF	
Annual Report	6/4/2008	1 page	tiff	PDF
Registered Agent name/address change	12/7/2007	1 page	tiff	PDF
Amendment	4/9/2007	2 pages	tiff	PDF
Certificate of Assumed Name	4/4/2007	1 page	tiff	PDF
Certificate of Assumed Name	4/4/2007	1 page	tiff	PDF
Annual Report	3/30/2007	1 page	tiff	PDF
Certificate of Assumed Name	5/26/2006	1 page	tiff	PDF
Annual Report	4/17/2006	1 page	tiff	PDF
Annual Report	4/19/2005	1 page	tiff	PDF
Annual Report	9/14/2004	1 page	tiff	PDF
Annual Report	7/16/2003	1 page	tiff	PDF
Annual Report	6/14/2002	1 page	tiff	PDF
Statement of Change	11/29/2001	1 page	tiff	PDF

<u>Statement of Change</u>	3/26/2001	1 page	tiff	PDF
<u>Annual Report</u>	8/24/2000	1 page	tiff	PDF
<u>Certificate of Assumed Name</u>	4/14/2000	1 page	tiff	PDF
<u>Annual Report</u>	7/8/1999	4 pages	tiff	PDF
<u>Certificate of Assumed Name</u>	3/22/1999	1 page	tiff	PDF
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<u>Certificate of Assumed Name</u>	3/22/1999	2 pages	tiff	PDF
<u>Annual Report</u>	6/2/1998	1 page	tiff	PDF
<u>Annual Report</u>	7/1/1997	1 page	tiff	PDF
<u>Annual Report</u>	7/1/1996	1 page	tiff	PDF
<u>Reinstatement</u>	12/21/1995	2 pages	tiff	PDF
<u>Administrative Dissolution</u>	11/1/1995	1 page	tiff	PDF
<u>Annual Report</u>	7/1/1995	4 pages	tiff	PDF
<u>Annual Report</u>	7/1/1994	4 pages	tiff	PDF
<u>Annual Report</u>	7/1/1993	3 pages	tiff	PDF
<u>Annual Report</u>	7/1/1992	3 pages	tiff	PDF
<u>Annual Report</u>	7/1/1991	1 page	tiff	PDF
<u>Annual Report</u>	7/1/1989	1 page	tiff	PDF
<u>Statement of Change</u>	6/3/1988	1 page	tiff	PDF
<u>Letters</u>	7/14/1987	1 page	tiff	PDF
<u>Amendment</u>	3/19/1985	5 pages	tiff	PDF
<u>Statement of Change</u>	5/23/1984	2 pages	tiff	PDF
<u>Statement of Change</u>	8/29/1977	2 pages	tiff	PDF
<u>Statement of Change</u>	2/7/1977	2 pages	tiff	PDF
<u>Letters</u>	1/13/1977	1 page	tiff	PDF
<u>Amendment</u>	1/20/1959	4 pages	tiff	PDF
<u>Statement of Change</u>	1/20/1959	2 pages	tiff	PDF
<u>Amendment</u>	12/29/1958	4 pages	tiff	PDF
<u>Amendment</u>	3/28/1884	4 pages	tiff	PDF
<u>Amendment</u>	3/7/1868	1 page	tiff	PDF

Assumed Names

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

Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	5/30/2019 1:16:41 PM	5/30/2019 1:16:41 PM	

Annual report	4/27/2018 10:23:51 AM	4/27/2018 10:23:51 AM	
Annual report	4/18/2017 4:12:09 PM	4/18/2017 4:12:09 PM	
Annual report	6/2/2016 11:15:23 AM	6/2/2016 11:15:23 AM	
Annual report	3/27/2015 1:58:21 PM	3/27/2015 1:58:21 PM	
Annual report	3/20/2014 1:31:38 PM	3/20/2014 1:31:38 PM	
Amendment to annual report	3/7/2013 3:00:22 PM	3/7/2013 3:00:22 PM	
Added assumed name	1/24/2013 2:04:33 PM	1/24/2013	<u>THE HOME FOR ORPHANS</u>
Added assumed name	1/24/2013 2:02:03 PM	1/24/2013	<u>TLC TRAVEL CLUB</u>
Added assumed name	1/24/2013 2:01:13 PM	1/24/2013	<u>ST. JOSEPH'S CHILD DEVELOPMENT CENTER</u>
Added assumed name	1/24/2013 2:00:19 PM	1/24/2013	<u>THE ORPHANS HOME</u>
Added assumed name	1/24/2013 1:59:23 PM	1/24/2013	<u>THE ORPHANAGE</u>
Added assumed name	1/24/2013 1:58:19 PM	1/24/2013	<u>ST. JOSEPH ROMAN CATHOLIC ORPHAN SOCIETY</u>
Added assumed name	1/24/2013 1:57:12 PM	1/24/2013	<u>SJCOS</u>
Added assumed name	1/24/2013 1:56:15 PM	1/24/2013	<u>ST. JOSEPH HOME FOR CHILDREN</u>
Added assumed name	1/24/2013 1:49:11 PM	1/24/2013	<u>SJ KIDS</u>
Added assumed name	1/24/2013 1:48:03 PM	1/24/2013	<u>ST. JOSEPH CHILDRENS HOME FOR ORPHANS</u>
Added assumed name	1/24/2013 1:46:07 PM	1/24/2013	<u>ST. JOE'S HOME</u>
Added assumed name	1/24/2013 1:45:08 PM	1/24/2013	<u>ST. JOSEPH'S HOME</u>
Added assumed name	1/24/2013 1:42:51 PM	1/24/2013	<u>ST. JOE'S</u>
Added assumed name	1/24/2013 1:41:58 PM	1/24/2013	<u>ST. JOSEPH'S</u>
Added assumed name	1/24/2013 1:41:10 PM	1/24/2013	<u>ST. JOSEPH HOME FOR ORPHANS</u>
Added assumed name	1/24/2013	1/24/2013	<u>ST. JOSEPH'S</u>

	1:39:46 PM		<u>ORPHANAGE</u>
Added assumed name	1/24/2013 1:37:50 PM	1/24/2013	<u>ST. JOSEPH'S CHILDRENS HOME</u>
Added assumed name	1/24/2013 1:35:57 PM	1/24/2013	<u>ST. JOSEPH CDC</u>
Added assumed name	1/24/2013 1:29:07 PM	1/24/2013	<u>ST. JOSEPH'S CATHOLIC ORPHANAGE</u>
Annual report	1/10/2013 9:43:16 AM	1/10/2013 9:43:16 AM	
Annual report	7/2/2012 10:45:39 AM	7/2/2012 10:45:39 AM	
Added assumed name	6/19/2012 10:03:46 AM	6/19/2012	<u>LADIES SEWING SOCIETY OF ST. JOSEPH CHILDREN'S HOME</u>
Annual report	3/23/2011 1:23:12 PM	3/23/2011 1:23:12 PM	
Annual report	8/3/2010 2:54:25 PM	8/3/2010 2:54:25 PM	
Annual report	6/23/2009 12:31:44 PM	6/23/2009 12:31:44 PM	
Annual report	6/4/2008 1:54:42 PM	6/4/2008	
Registered agent address change	12/7/2007 12:56:49 PM	12/7/2007	
Amendment - Miscellaneous amendments	4/9/2007 2:27:48 PM	4/9/2007	
Added assumed name	4/4/2007 11:48:13 AM	4/4/2007	<u>ST. JOSEPH HOME ALUMNI ASSOCIATION</u>
Added assumed name	4/4/2007 11:47:06 AM	4/4/2007	<u>LADIES SEWING SOCIETY OF ST. JOSEPH CHILDREN'S HOME</u>
Annual report	3/30/2007 1:53:45 PM	3/30/2007	
Added assumed name	5/26/2006 10:26:51 AM	5/26/2006	<u>ST. JOSEPH CHILDREN'S HOME</u>
Annual report	4/17/2006 9:32:24 AM	4/17/2006	
Amendment - Change purpose	5/15/2002 1:13:27 PM	5/15/2002	
Amendment - Amended and restated articles / CLP	5/15/2002 1:13:27 PM	5/15/2002	
Amendment - Miscellaneous amendments	5/15/2002 1:13:27 PM	5/15/2002	
Registered agent address change	11/29/2001 8:56:00 AM	11/29/2001	

Registered agent address change	3/26/2001 11:13:38 AM	3/26/2001	
Annual report	3/19/2001	3/19/2001	
Annual report	5/9/2000	5/9/2000	
Added assumed name	4/14/2000 9:57:28 AM	4/14/2000	<u>TLC TRAVEL CLUB</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH'S CHILDRENS HOME</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH'S ORPHANAGE</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH'S CATHOLIC ORPHANAGE</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH HOME FOR ORPHANS</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH'S</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOE'S</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH'S HOME</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOE'S HOME</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH CHILDRENS HOME FOR ORPHANS</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH'S CDC</u>
Added assumed name	3/22/1999	3/22/1999	<u>SJ KIDS</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH HOME FOR CHILDREN</u>
Added assumed name	3/22/1999	3/22/1999	<u>SJCOS</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH ROMAN CATHOLIC ORPHAN SOCIETY</u>
Added assumed name	3/22/1999	3/22/1999	<u>THE ORPHANAGE</u>
Added assumed name	3/22/1999	3/22/1999	<u>THE ORPHANS HOME</u>
Added assumed name	3/22/1999	3/22/1999	<u>THE HOME FOR ORPHANS</u>
Added assumed name	3/22/1999	3/22/1999	<u>ST. JOSEPH'S CHILD DEVELOPMENT CENTER</u>
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Admin Dis. A. report not in	11/1/1995	11/1/1995	
Amendment - Change purpose	3/19/1985	3/19/1985	

Amendment previous name

1/20/1959 1/20/1959

ST. JOSEPH'S
GERMAN ROMAN
CATHOLIC
SOCIETY OF
LOUISVILLE,
KENTUCKY

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