

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

Applicant/Program: Visually Impaired Preschool Services VIPS 5K Walk/Run
Applicant Requested Amount: \$1,000
Appropriation Request Amount: \$1,000

Executive Summary of Request

This is a NDF Grant request for programming expenses associated with the VIPS 5K Walk/Run, Stampede for VIPS, to be held on September 28, 2019 at Bowman Field.

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.

10 Ermon P. Mulvihill \$1,000 9/20/2019
District # Councilman pat Mulvihill Amount Date
Primary Sponsor Signature

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: _____

NDF 100219 VIPS

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization Visually impaired Preschool Services

Program Name and Request Amount VIPS 5K Walk/Run

/ \$ 1,000.00 EW.

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?	N/A <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?	No <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?	Yes <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?	Yes <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?	N/A <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?	Yes <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)?	N/A <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?	N/A <input type="checkbox"/> <i>ybs EW.</i>

Prepared by: Geoff Wohl D-10 LA

Date: 9/20/2019

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 - APPLICATION INFORMATION			
Legal Name of Applicant Organization:		Visually Impaired Preschool Services, Inc.	
<i>(as listed on: http://www.sos.ky.gov/business/records)</i>			
Main Office Street & Mailing Address: 1906 Goldsmith Lane, Louisville, KY 40218			
Website: www.vips.org			
Applicant Contact:	Angela Billings	Title:	Director of Development
Phone:	502.498.2933	Email:	abillings@vips.org
Financial Contact:	Christina Frasher	Title:	Controller
Phone:	502.498.2922	Email:	cfrasher@vips.org
Organization's Representative who attended NDF Training: <i>Angela L. Billings</i>			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	<i>1906 Goldsmith Ln // 3345 Roger E. Schupp St. Louisville, KY</i>		
Council District(s):	District 10 plus all others	Zip Code(s):	<i>40218 // 40255</i>
PROGRAM/PROJECT NAME: Dr Mark Lynn & Associates Stampede for VIPS 5K Walk/Run			
Total Request: (\$)	1,000	Total Metro Award (this program) in previous year: (\$)	0
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget)			
<input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals			
<input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) Cost estimates from proposed vendor if request is for capital expense		Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) Faith Based Organization Certification Form, if applicable	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:	EAF Louisville Forward	Amount: (\$)	8,000
Source:	EAF Louisville Forward	Amount: (\$)	8,000
Source:	EAF Louisville Forward	Amount: (\$)	\$8,000
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:

The mission of VIPS is to empower families by providing educational excellence to young children with visual impairments in order to build a strong foundation for reaching their highest potential. For 34 years, VIPS has been the only agency in Kentucky or Indiana to provide regular and ongoing early intervention services to children with blindness prior to school age. Without intervention before the age of five, blind or visually impaired children miss key foundational concepts that capitalize on their other senses and any remaining vision they may have.

VIPS' first interaction with children is often in their homes with their family after being diagnosed with a visual impairment; this is also usually the first time parents have encountered a person with a visual impairment, their own child. Parents are often overwhelmed with the news as many VIPS kids have more than one diagnosis and oftentimes, blindness is not their most serious one.

Research indicates that 80 to 90% of what a child learns happens visually, and 70 to 80% of what we learn in our lifetime occurs during the first five years. Without early intervention, VIPS children would naturally fall behind their sighted peers. VIPS provides direct in-home early intervention services, intervention and consultation to local school districts and preschools and a variety of parent support and education services. At VIPS-Louisville, the agency operates a full-time preschool program for three to five-year-olds, a twice-weekly program for two-year-olds and a Summer Enrichment Program at Kids Town Preschool.

VIPS served over 700 children in Kentucky and Indiana, 121 who reside in the Louisville Metro/Jefferson County area, or about 20%. Seventy-six of those children are served in the home with individual sessions and 45 children receive a braille-rich preschool education specifically designed with their unique capabilities in mind at Kids Town Preschool. The Louisville staff also provides support for the Central Kentucky and Indiana offices with management, development, finance and human resources.

Ten years ago, VIPS entire staff totaled only 18; today, VIPS has 46 employees and 24 contractors to so that teachers can reach children all across both states. Just ten years ago, VIPS budget was \$1.1 million and today VIPS closed FY2019 at \$2.7 million. With reducing Metro United Way dollars, VIPS is pursuing unconventional avenues to save money, approaching the James Graham Brown Foundation for a managed fleet that will save approximately \$80,000 annually over 5 years. VIPS is also working with state legislators to increase funding that will also go toward teacher's salaries, the most critical need VIPS has.

Kids Town Preschool at VIPS campus hosts visitors from across the world wanting to learn more about Expanded Core Curriculum and best practices. Kids Town Preschool, a Kentucky 5 Star Center, is a test site for American Printing House for Blind's new research and materials, is accredited nationally by AdvancED and has been awarded the coveted 4 star rating from Charity Navigator for demonstrating strong financial health.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Mike Johnson, President, Data Management Solutions	2022, 3rd
Andy Steinbach, Director - Risk Management, YUM! Brands, Inc.	2022, 3rd
William Jessee, CPA, Aprtner, Henderman, Jessee and Co., CPAs	2022, 2nd
Diane M. Nelson, Executive Director, Visually Impaired Preschool Services	None
John Anders, retired	2021, 1st
Bob Belknap, Director of Development American Printing House for the Blind	2020, 1st
Jerry Bizer, OD	2022, 3rd
Brittany Clarkson, Teacher of the Visually IMapired, Bullitt County	2022, 2nd
Theresa Connolly, Retired	2022, 2nd
W. Scott Duncan, Financial Consultant, Hilliard Lyons	2021, 2nd
Dr. Ashima Gupta, Pediatric Ophthalmologist, Kumar Eye Institute	2022, 2nd
Paresh Gupta, PharmD, Senior Consultant, Parexel International	2022, 2nd
Bonita Helm, Brokerage Manager, UPS	2020, 1st
Nathan Holladay, Private Advisor, BB&T Wealth	2021, 2nd
Christy Johnson, Vice President, North America Marketing, Papa John' s International, Inc.	2020, 1st
Todd Kraus, Controller - KY Truck Plant, Ford Motor Company	2020, 2nd
Emily Krauser, Senior Project Consultant, Thomas P. Miller & Associates	2020, 2nd

Describe the Board term limit policy:

Section 3. Term of Office

The Officers of the corporation shall serve for a term of two (2) years. The Officers shall begin serving their terms on July 1. An Officer may serve no more than three (3) consecutive terms in the same office.

Three Highest Paid Staff Names	Annual Salary
Diane Nelson, Executive Director	125,000
Kathy Mullen, Director of Education	77,598
Angela Billings, Director of Development	\$64,890

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 Dr Mark Lynn & Associates Stampede for VIPS 5K Walk/Run is in its 17th year of raising funds for VIPS. Held at Bowman Field, on Sat, Sept 28 from 8am to approximately 10am, the run includes both a 5K Run and a 1-Mile Family Walk, along with Kids Activities.

Prizes will be awarded to top finishers in the following categories:

Overall (Male/Female 1st, 2nd, 3rd)

Blind/Visually Impaired

Age Divisions

Juniors Division (ages 14-19)

Millennials Division (ages 20-29)

30 Somethings Division (ages 30-39)

Gen-X Division (ages 40-49)

Veterans Division (ages 50-59)

Senior Division (ages 60-69)

Super Seniors Division (ages 70+)

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

VIPS is a service-providing non-profit, therefore, the product we provide is services in the home or once age-eligible, at Kids Town Preschool at VIPS's Louisville Campus. Funds raised through sponsorships support VIPS Direct Services Program, our greatest need. Specially trained Teachers of the Visually Impaired (TVI) serve any child with a visual impairment in their home or community across Kentucky or Indiana.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

The greatest need is funding specially trained Teachers of the Visually Impaired (TVI) to serve any child in Kentucky or Indiana with a visual impairment.

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.

\$1,000 Sponsorship request is for the Dr Mark Lynn & Associates Stampede for VIPS 5K Walk/Run to be held Sept 28, 2019 at Bowman Field.

- 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.

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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:

VIPS goal is to serve any child under the age of 5 residing in Kentucky or Indiana who has a visual impairment. Each VIPS child is assessed to determine their unique educational needs and what course of specially designed instruction is necessary for them to reach their maximum developmental potential. This is done in an Individual Family Service Plan (IFSP), from birth to 3 years old, and an Individual Education Plan (IEP) once they turn three; goals and objectives are monitored and data is collected at scheduled intervals to track each child's progress. Each goal achieved is celebrated and new ones are established at regular intervals to build upon those achieved. The ultimate goal is that each child will enter their next educational setting ready to learn alongside their sighted peers.

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.

VIPS is the ONLY agency serving the unique needs of our population and to do so effectively and with the child's specific needs in mind, VIPS has numerous impactful, long-lasting collaborations with other nonprofits. Beginning in 1985 with \$10,000 gift each from the WHAS Crusade for Children and Metro United Way, VIPS provided those first teacher's salaries to deliver critical early intervention visits. Kids Town Preschool itself was made possible by a \$1 million capital gift from Kosair Charities, another longtime partner.

VIPS remains heavily involved in their Kentucky Youth Advocates FACE IT campaign to end child abuse. Art for Kosair Kids Program brings the Louisville Ballet to VIPS children. Heuser Hearing & Language Academy, Down Syndrome of Louisville and Epilepsy Foundation provide services to VIPS children with multiple diagnoses. VIPS is also a host sight for local universities and regularly welcomes student teachers and practicum students working towards a Special Education, Occupational Therapy or similar degree. VIPS has collaborated with Big Brothers/Big Sisters of Kentuckiana, sharing an IT manager and saving administrative costs for both agencies.

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SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

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

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
A: Personnel Costs Including Benefits	0	4,050	4050
B: Rent/Utilities		1,000	1,000 <i>AW</i>
C: Office Supplies			
D: Telephone			
E: In-town Travel			
F: Client Assistance (See Detailed List on Page 8)		750	750 <i>AW</i>
G: Professional Service Contracts			
H: Program Materials			
I: Community Events & Festivals (See Detailed List on Page 8)	1,000	6,200	7,200
J: Machinery & Equipment			
K: Capital Project			
L: Other Expenses (See Detailed List on Page 8)			
*TOTAL PROGRAM/PROJECT FUNDS	1,000	12,000	13,000
% of Program Budget	13 %	87 %	100%

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

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	63,500
Fees Collected from Program Participants	15,000
Other (please specify)	
Total Revenue for Columns 2 Expenses **	78,500

*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
Prizes	0	2,950	2,950
Food	0	350	350
Post Cards and Signage	1,000	2,100	3,100
Entertainment	0	450	450
City Fees	0	100	100
Merchant Fees	0	250	250
Total	1,000	6,200	7,200

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
Pritex T-Shirts X 400	4,000	Estimate from past purchase
Mark Stiebling Design Services	3,500	Estimation from market trends
Costco Water	300	Online purchase price
Ellen Prizant/Paul's Fruit Market Fruit	500	Estimation
<i>Total Value of In-Kind</i> <i>(to match Program Budget Line Item.</i> Volunteer Contribution & Other In Kind)	8,300 75 volunteers	Includes other in-kind contributions outlined on the attached page

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

Agency Fiscal Year Start Date: July 1, 2019

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:

Based on historical trends for the past 4 years, VIPS anticipates at least a 15% increase in the number of children served in both Kentucky and Indiana. There is no guarantee from year to year that funding from any one source will remain constant. VIPS is fortunate to partner with a number of agencies who recognize that no other agency serves the population VIPS does. While VIPS approved a flat budget from 2019 to 2020, we anticipate that we may have to increase that in 2021.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

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

Standard Assurances

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

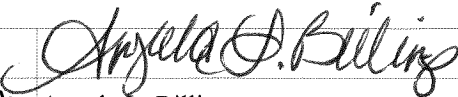
Standard Certifications

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

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

SECTION 8 – CERTIFICATIONS & ASSURANCES

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

Signature of Legal Signatory:		Date:	Aug 21, 2019
Legal Signatory: (please print):	Angela L. Billings	Title:	Director of Development
Phone:	502.498.2933	Extension:	—
Email:	abillings@vips.org		

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Section 4 Continued

Matt McMahan, Sr. Mgr of Business Continuity & Records, Texas Roadhouse	2020, 1st
Ellen Prizant, Philanthropist	2021, 1st
Mark Stiebling, Retired	2020, 1st
Megan Younger, VIPS Parent	2021, 1st
Sharon G. Bensinger, Founding Member	None

Detail In-Kind Contributions Continued

Donor/Type	Value of Contribution	Method of Valuation
Papa John's Pizza	\$600	Online Purchase Price
KentuckyOne Health	\$300	Estimation
Safai Coffee	\$150	Estimate from past support

Internal Revenue Service

Date: June 6, 2006

VISUALLY IMPAIRED PRESCHOOLERS
SERVICES OF GREATER LOUISVILLE INC
1906 GOLDSMITH LN
LOUISVILLE KY 40218-2066 065

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Carol Kraft - #31-08206
Customer Service Specialist

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
61-1061973

Dear Sir or Madam:

This is in response to your request of June 6, 2006, regarding your organization's tax-exempt status.

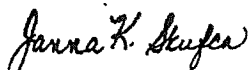
In May 1985 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

Visually Impaired Preschool Services Profit & Loss Budget Overview

July 2018 through June 2019

	<u>Lexington</u>	<u>Louisville</u>	<u>TOTAL</u>
	<u>Jul '18 - Jun 19</u>	<u>Jul '18 - Jun 19</u>	<u>Jul '18 - Jun 19</u>
Ordinary Income/Expense			
Income			
Total 4100 · Contributions	61,400.00	225,500.00	286,900.00
Total 4200 · Grants	245,000.00	822,736.00	1,067,736.00
Total 4300 · Contracts	110,000.00	369,950.00	479,950.00
Total 4400 · Fundraisers	23,000.00	366,290.00	389,290.00
Total 4600 · Restricted Accounts	0.00	0.00	0.00
Total 4700 · Center Based Programs	0.00	43,150.00	43,150.00
4803 · Rental Income		14,400.00	14,400.00
Total Income	<u>439,400.00</u>	<u>1,842,026.00</u>	<u>2,281,426.00</u>
Gross Profit	439,400.00	1,842,026.00	2,281,426.00
Expense			
Total 5100 · Operating/Administration	74,724.00	191,084.00	265,808.00
Total 5200 · Program	314,723.00	1,449,508.00	1,764,231.00
Total 5300 · Fundraising	37,098.00	168,050.00	205,148.00
Total Expense	<u>426,545.00</u>	<u>1,808,642.00</u>	<u>2,235,187.00</u>
Net Income	<u><u>12,855.00</u></u>	<u><u>33,384.00</u></u>	<u><u>46,239.00</u></u>

Visually Impaired Preschool Services
Profit & Loss Budget Overview
July 2019 through June 2020

	IN	Lexington	Louisville	TOTAL
	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20
Ordinary Income/Expense				
Income				
4100 · Contributions	69,800.00	24,600.00	247,500.00	341,900.00
4200 · Grants	234,100.00	285,200.00	719,842.03	1,239,142.03
4300 · Contracts	168,000.00	85,000.00	354,428.00	607,428.00
4400 · Fundraisers	31,100.00	6,000.00	313,600.00	350,700.00
4500 · Videos			5,000.00	5,000.00
4700 · Center Based Programs		0.00	76,880.00	76,880.00
4800 · Unbudgeted Income	48,000.00	23,500.00	0.00	71,500.00
4803 · Rental Income			13,200.00	13,200.00
Total Income	551,000.00	424,300.00	1,730,450.03	2,705,750.03
Gross Profit	551,000.00	424,300.00	1,730,450.03	2,705,750.03
Expense				
5100 · Operating/Administration	109,766.88	76,485.31	158,300.15	344,552.34
5200 · Program	425,657.15	317,552.90	1,370,625.27	2,113,835.32
5300 · Fundraising	24,029.52	30,325.28	167,638.24	221,993.04
5450 · Restricted Grants Program items	0.00	0.00	25,000.00	25,000.00
Total Expense	559,453.55	424,363.49	1,721,563.66	2,705,380.70
Net Ordinary Income	-8,453.55	-63.49	8,886.37	369.33
Net Income	-8,453.55	-63.49	8,886.37	369.33

**Visually Impaired Preschool Services
Agency Budget
FYE June 30, 2018 & 2019**

INCOME	Description	2018 Projections	2019 Projections
Contributions	<i>Cash donations from individuals & businesses</i>	273,000	273,000
Special Events/Fundraising		427,065	427,000
Program Service Fees	<i>Kids Town Preschool & Little Learner Programs</i>	\$ 56,800	\$ 56,800
Fees & Grants from Government Agencies	<i>KEIS/Schools/State Contracts</i>	606,125	600,000
Grants from Non-Government Sources		1,035,485	1,035,000
TOTALS		2,398,475	2,391,800

EXPENSES

Salaries, Benefits & Payroll Taxes		1,721,379	1,721,400
Professional Fees (IT, accounting/ bookkeeping/audit, etc.)		12,200	12,200
Supplies		7,500	7,500
Telephone		28,500	28,500
Postage/Shipping	<i>family newsletter & other postage</i>	5,305	5,300
Office Supplies		5,110	5,000
Occupancy/Utilities		84,046	85,000
Insurance (property, liability, D&O, etc.)		27,802	28,000
Marketing & Advertising	<i>fundraising expenses not classified elsewhere</i>	134,815	135,000
Rental & Maintenance of Equipment		93,339	93,000
Printing & Publications	<i>family newsletter & other printing</i>	15,246	15,000
Travel & Meals		105,500	105,500
Conferences, Conventions & Meetings		5,275	5,300
Membership Dues/Expenses		10,807	10,900
MISCELLANEOUS/OTHER (Description Required)	<i>Special Programs \$98,940; Depreciation \$89,376; IT Costs \$26,964; Other \$51,083</i>	140,942	134,200
TOTALS		2,397,766	2,391,800

SUMMARY INFORMATION

Income	2,398,475	2,391,800
Expenses	2,397,766	2,391,800
NET	709	-

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2017

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning **JUL 1, 2017** and ending **JUN 30, 2018**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.		D Employer identification number 61-1061973
	Doing business as		E Telephone number 502-636-3207
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1906 GOLDSMITH LANE		G Gross receipts \$ 2,290,392.
	City or town, state or province, country, and ZIP or foreign postal code LOUISVILLE, KY 40218		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	F Name and address of principal officer: DIANE NELSON 1906 GOLDSMITH LANE, LOUISVILLE, KY 40218		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ▶

J Website: ▶ **WWW.VIPS.ORG**

K Form of organization: Corporation Trust Association Other ▶ **L** Year of formation: **1985** **M** State of legal domicile: **KY**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE EDUCATIONAL SERVICES TO VISUALLY IMPAIRED CHILDREN AND THEIR FAMILIES.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	27
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	27
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	47
	6 Total number of volunteers (estimate if necessary)	6	400
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,470,766.	1,664,761.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	532,002.	625,713.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	313.	159.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-96.	-241.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,002,985.	2,290,392.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16 a Professional fundraising fees (Part IX, column (A), line 11e)	1,447,236.	1,614,882.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 192,667.	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	757,446.	757,538.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,204,682.	2,372,420.
19 Revenue less expenses. Subtract line 18 from line 12	-201,697.	-82,028.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	2,683,768.	2,630,243.
	22 Net assets or fund balances. Subtract line 21 from line 20	98,912.	127,415.
		2,584,856.	2,502,828.

Part II Signature Block

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

Sign Here	Signature of officer <i>Diane Nelson</i>	Date 10-29-2018			
	DIANE NELSON, EXECUTIVE DIRECTOR Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name J. LEON THOMAS	Preparer's signature <i>J. Leon Thomas</i>	Date 10/25/18	Check if self-employed <input type="checkbox"/>	PTIN P00744739
	Firm's name ▶ HAMILTON, THOMAS & CO., PLLC	Firm's EIN ▶ 27-1441337			
	Firm's address ▶ 4360 BROWNSBORO ROAD, SUITE 320 LOUISVILLE, KY 40207	Phone no. (502) 893-0337			

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

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.

Form 990 (2017)

61-1061973 Page 2

Part III Statement of Program Service Accomplishments

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

X

1 Briefly describe the organization's mission:

PROVIDE EDUCATIONAL SERVICES TO VISUALLY IMPAIRED CHILDREN AND THEIR FAMILIES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No X

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No X

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 1,079,386. including grants of \$) (Revenue \$ 625,713.)

EARLY INTERVENTION:

VIPS IS UNIQUE NON-PROFIT AGENCY IN KENTUCKY AND INDIANA SPECIFICALLY DEDICATED TO MEETING THE CRITICAL EARLY INTERVENTION NEEDS OF INFANTS, TODDLERS, AND PRESCHOOLERS WHO ARE BLIND OR VISUALLY IMPAIRED. VIPS EMPLOYS HIGHLY TRAINED, CERTIFIED TEACHERS OF THE VISUALLY IMPAIRED, AND EARLY CHILDHOOD EDUCATORS WHO WORK WITH FAMILIES IN THEIR HOMES, TEACHING PARENTS HOW TO EDUCATE BY CAPITALIZING ON THEIR CHILDREN'S OTHER SENSES. VIPS IS THE ONLY AGENCY IN KENTUCKY SERVING THE BIRTH TO 5-YEAR-OLD POPULATION AND BIRTH TO 3-YEAR OLD POPULATION IN INDIANA. VIPS PROVIDED OVER 5,450 EARLY INTERVENTION VISITS TO OVER 600 CHILDREN, AND LOGGED OVER 251,000 MILES ACROSS KENTUCKY AND INDIANA.

4b (Code:) (Expenses \$ 89,824. including grants of \$) (Revenue \$)

PARENT SUPPORT AND RETREAT:

VIPS PROVIDES SUPPORT THROUGH TRAINING FOR FAMILIES, ATTENDING MEETINGS AND DOCTORS' VISITS TO ASSURE FAMILIES UNDERSTAND INFORMATION SHARED REGARDING THE NEEDS OF AND SERVICES FOR THEIR CHILDREN. VIPS HOSTS MONTHLY PARENT EMPOWERMENT PROGRAMS AS WELL AS OTHER EVENTS WHERE FAMILIES ARE ABLE TO DEVELOP A SENSE OF COMMUNITY WITH OTHER FAMILIES WHO FACE SIMILAR CHALLENGES. VIPS HOSTS AN ANNUAL FAMILY RETREAT, A WEEKEND WHERE PARENTS CAN LEARN ALONGSIDE OTHER PARENTS IN SIMILAR SITUATIONS WHO ARE RAISING A CHILD WHO IS BLIND OR VISUALLY IMPAIRED.

4c (Code:) (Expenses \$ 690,100. including grants of \$) (Revenue \$)

KIDS TOWN PRESCHOOL

KIDS TOWN PRESCHOOL AT VIPS IN LOUISVILLE IS A CENTER-BASED PROGRAM PROVIDING AN EXTENSIVE EDUCATIONAL EXPERIENCE IN A BRAILLE-RICH ENVIRONMENT. VIPS' GROWTH FROM EIGHT CHILDREN IN 1985 TO OVER 50 CHILDREN IN FISCAL YEAR 2018 WARRANTED THE RENOVATION OF EXISTING SPACE AT THE LOUISVILLE FLAGSHIP LOCATION TO ADD A FIFTH CLASSROOM. VIPS SUCCESSFULLY TRANSITIONS CHILDREN SERVED THROUGH FIRST STEPS AND KIDS TOWN PRESCHOOL INTO THEIR NEXT EDUCATIONAL SETTINGS. KIDS TOWN PRESCHOOL AT VIPS CAMPUS HOSTS VISITORS FROM ACROSS THE WORLD WANTING TO LEARN MORE ABOUT THE EXPANDED CORE CURRICULUM AND BEST PRACTICES. KIDS TOWN PRESCHOOL IS A KENTUCKY 5-STAR CENTER, A TEST SITE FOR

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 1,859,310.

Form 990 (2017)

**VISUALLY IMPAIRED PRESCHOOL SERVICES,
INC.**

Part IV Checklist of Required Schedules

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

**VISUALLY IMPAIRED PRESCHOOL SERVICES,
INC.**

Form 990 (2017)

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Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

Form **990** (2017)

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.

Form 990 (2017)

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Part V Statements Regarding Other IRS Filings and Tax Compliance

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

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	27		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	47		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note.</i> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?			X
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
7	Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			
9	Sponsoring organizations maintaining donor advised funds.			
a	Did the sponsoring organization make any taxable distributions under section 4966?			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			
10	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11	Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state? <i>Note.</i> See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c	Enter the amount of reserves on hand	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O			

Form 990 (2017)

**VISUALLY IMPAIRED PRESCHOOL SERVICES,
INC.**

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1a	27		
b	Enter the number of voting members included in line 1a, above, who are independent		
1b	27		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
7b			
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
8a			
b	Each committee with authority to act on behalf of the governing body?	X	
8b			
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **► KY**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records: **►**
JANIE MARTIN - 502-636-3207
1906 GOLDSMITH LANE, LOUISVILLE, KY 40218

**VISUALLY IMPAIRED PRESCHOOL SERVICES,
INC.**

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MIKE JOHNSON PRESIDENT	5.00	X		X				0.	0.	0.
(2) JOHN TALBOTT	1.00	X						0.	0.	0.
(3) ANDY STEINBACH TREASURER	1.00	X		X				0.	0.	0.
(4) SHARI HOUSE VICE PRESIDENT	1.00	X		X				0.	0.	0.
(5) BOB BELKNAP	1.00	X						0.	0.	0.
(6) JERRY BIZER	1.00	X						0.	0.	0.
(7) BONITA HELM	1.00	X						0.	0.	0.
(8) MICHELLE BROWNING	1.00	X						0.	0.	0.
(9) CHRISTY JOHNSON	1.00	X						0.	0.	0.
(10) TERRI CONNOLLY	1.00	X						0.	0.	0.
(11) ALFONSO CORNISH	1.00	X						0.	0.	0.
(12) LENE CARROLL	1.00	X						0.	0.	0.
(13) HEATHER LANGE	1.00	X						0.	0.	0.
(14) JOSEPH DONOHUE	1.00	X						0.	0.	0.
(15) WILLIAM JESSEE SECRETARY	1.00	X		X				0.	0.	0.
(16) MATT MCMAHAN	1.00	X						0.	0.	0.
(17) MARK STIEBLING	1.00	X						0.	0.	0.

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) GLEN STUCKEL	1.00	X						0.	0.	0.
(19) ANGELA BECKETT	1.00	X						0.	0.	0.
(20) SCOTT DUNCAN	1.00	X						0.	0.	0.
(21) DAN ROBBINS	1.00	X						0.	0.	0.
(22) ASHIMA GUPTA	1.00	X						0.	0.	0.
(23) PARESH GUPTA	1.00	X						0.	0.	0.
(24) NATHAN HOLLADAY	1.00	X						0.	0.	0.
(25) MISTY JONES	1.00	X						0.	0.	0.
(26) TODD KRAUS	1.00	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								181,922.	0.	17,904.
d Total (add lines 1b and 1c)								181,922.	0.	17,904.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

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

Section B. Independent Contractors

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

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

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

SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2017)

VISUALLY IMPAIRED PRESCHOOL SERVICES,
INC.

Form 990

61-1061973

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) TREY ZOELLER	1.00	X						0.	0.	0.
(28) DIANE NELSON EXECUTIVE DIRECTOR	50.00			X				108,812.	0.	9,216.
(29) KATHY MULLEN DIRECTOR OF EDUCATION	40.00			X				73,110.	0.	8,688.
Total to Part VII, Section A, line 1c								181,922.		17,904.

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.

Form 990 (2017)

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Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	367,776.			
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,296,985.			
	g Noncash contributions included in lines 1a-1f: \$		14,500.			
	h Total. Add lines 1a-1f		1,664,761.			
	Program Service Revenue	2 a EARLY INTERVENTION SER	Business Code 624100	625,713.	625,713.	
b						
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			625,713.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		159.		159.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ 367,776. of contributions reported on line 1c). See Part IV, line 18	a	0.			
		b Less: direct expenses	b	0.		
c Net income or (loss) from fundraising events			0.			
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a DECREASE IN CASH VALUE	624100	-241.			-241.	
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		-241.				
12 Total revenue. See instructions.		2,290,392.	625,713.	0.	-82.	

**VISUALLY IMPAIRED PRESCHOOL SERVICES,
INC.**

Form 990 (2017)

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	181,922.	145,305.	26,919.	9,698.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,175,405.	938,824.	173,925.	62,656.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	161,180.	138,662.	14,942.	7,576.
10 Payroll taxes	96,375.	76,781.	14,891.	4,703.
11 Fees for services (non-employees):				
a Management				
b Legal	7,000.	5,250.	1,750.	
c Accounting	14,400.		14,400.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	7,500.	5,625.	1,875.	
12 Advertising and promotion				
13 Office expenses	19,954.	14,072.	1,223.	4,659.
14 Information technology	24,635.	20,510.	4,125.	
15 Royalties				
16 Occupancy	82,978.	72,143.	10,835.	
17 Travel	123,719.	120,602.	2,882.	235.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	14,982.	11,512.	2,880.	590.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	87,587.	78,090.	9,497.	
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MISCELLANEOUS	90,841.	49,635.	28,052.	13,154.
b SPECIAL PROGRAMS	89,824.	89,824.		
c FUNDRAISING EVENTS	89,396.			89,396.
d INSURANCE	27,947.	22,171.	5,776.	
e All other expenses	76,775.	70,304.	6,471.	
25 Total functional expenses. Add lines 1 through 24e	2,372,420.	1,859,310.	320,443.	192,667.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

**VISUALLY IMPAIRED PRESCHOOL SERVICES,
INC.**

Form 990 (2017)

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	58,018.	1	67,370.
	2	Savings and temporary cash investments	332,087.	2	303,095.
	3	Pledges and grants receivable, net	193,212.	3	285,808.
	4	Accounts receivable, net	106,444.	4	24,118.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	3,233.	9	4,170.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	2,988,242.	10a	
	b	Less: accumulated depreciation	1,064,496.	10b	
			1,968,597.	10c	1,923,746.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
15	Other assets. See Part IV, line 11	22,177.	15	21,936.	
16	Total assets. Add lines 1 through 15 (must equal line 34)	2,683,768.	16	2,630,243.	
Liabilities	17	Accounts payable and accrued expenses	98,887.	17	117,143.
	18	Grants payable		18	
	19	Deferred revenue	25.	19	10,272.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	98,912.	26	127,415.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	2,211,660.	27	2,019,072.
	28	Temporarily restricted net assets	239,492.	28	350,052.
	29	Permanently restricted net assets	133,704.	29	133,704.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	2,584,856.	33	2,502,828.	
34	Total liabilities and net assets/fund balances	2,683,768.	34	2,630,243.	

Form 990 (2017)

**VISUALLY IMPAIRED PRESCHOOL SERVICES,
INC.**

Form 990 (2017)

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,290,392.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,372,420.
3	Revenue less expenses. Subtract line 2 from line 1	3	-82,028.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,584,856.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,502,828.

Part XII Financial Statements and Reporting

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

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

Form 990 (2017)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization **VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.**

Employer identification number
61-1061973

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

VISUALLY IMPAIRED PRESCHOOL SERVICES,

Schedule A (Form 990 or 990-EZ) 2017 **INC.**

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1274154.	1407300.	1304509.	1470766.	1664761.	7121490.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1274154.	1407300.	1304509.	1470766.	1664761.	7121490.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						7121490.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	1274154.	1407300.	1304509.	1470766.	1664761.	7121490.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	564.	729.	401.	313.	159.	2,166.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	183.	92.	-954.	-96.	-241.	-1,016.
11 Total support. Add lines 7 through 10						7122640.
12 Gross receipts from related activities, etc. (see instructions)				12	2,370,950.	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	99.98 %
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	99.98 %
16a 33 1/3% support test - 2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2017

VISUALLY IMPAIRED PRESCHOOL SERVICES,

Schedule A (Form 990 or 990-EZ) 2017 **INC.**

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2017. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

VISUALLY IMPAIRED PRESCHOOL SERVICES,

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

VISUALLY IMPAIRED PRESCHOOL SERVICES,

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

VISUALLY IMPAIRED PRESCHOOL SERVICES,

Schedule A (Form 990 or 990-EZ) 2017 **INC.**

61-1061973 Page 6

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Schedule A (Form 990 or 990-EZ) 2017

VISUALLY IMPAIRED PRESCHOOL SERVICES,

Schedule A (Form 990 or 990-EZ) 2017 **INC.**

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

Schedule A (Form 990 or 990-EZ) 2017

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Name of the organization
**VISUALLY IMPAIRED PRESCHOOL SERVICES,
INC.**

Employer identification number
61-1061973

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.	Employer identification number 61-1061973
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 88,490.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 150,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 35,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 133,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 55,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 55,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization
**VISUALLY IMPAIRED PRESCHOOL SERVICES,
 INC.**

Employer identification number

61-1061973

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

(a) No.		(c) Total contributions	(d) Type of contribution
7		\$ 42,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ 75,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.	Employer identification number 61-1061973
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.	Employer identification number 61-1061973
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization **VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.**

Employer identification number
61-1061973

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

**VISUALLY IMPAIRED PRESCHOOL SERVICES,
INC.**

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

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

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

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

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

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

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

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

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

	Amount
1c	
1d	
1e	
1f	

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	133,704.	104,346.	104,329.	62,792.	62,707.
b Contributions		29,358.	17.	41,537.	85.
c Net investment earnings, gains, and losses	159.	140.	165.	276.	
d Grants or scholarships					
e Other expenditures for facilities and programs	159.	140.	165.	276.	
f Administrative expenses					
g End of year balance	133,704.	133,704.	104,346.	104,329.	62,792.

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

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	287,000.			287,000.
b Buildings	2,251,139.		703,201.	1,547,938.
c Leasehold improvements				
d Equipment	418,346.		361,295.	57,051.
e Other	31,757.			31,757.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) **1,923,746.**

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

**VISUALLY IMPAIRED PRESCHOOL SERVICES,
INC.**

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

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

1	Total revenue, gains, and other support per audited financial statements		1	2,290,392.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1		3	2,290,392.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	2,290,392.

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

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

1	Total expenses and losses per audited financial statements		1	2,372,420.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1		3	2,372,420.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	2,372,420.

Part XIII Supplemental Information.

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

PART V, LINE 4:

THE ENDOWMENT WAS ESTABLISHED FROM CONTRIBUTIONS TO PROVIDE A PERMANENT SOURCE OF INCOME TO BE USED TO SUPPORT THE ORGANIZATION'S CHARITABLE MISSION AND ACTIVITIES.

PART X, LINE 2:

VIPS IS EXEMPT FROM INCOME TAX UNDER 501(C)(3) OF THE INTERNAL REVENUE CODE. GAAP REQUIRES VIPS TO EVALUATE TAX POSITIONS TAKEN AND RECOGNIZE A TAX LIABILITY (OR ASSET) IF IT HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE SUSTAINED UPON EXAMINATION BY THE IRS. VIPS HAS ANALYZED ITS TAX POSITIONS AND HAS CONCLUDED THAT THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE

VISUALLY IMPAIRED PRESCHOOL SERVICES,

Schedule G (Form 990 or 990-EZ) 2017 **INC.**

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Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		TENNIS BALL AND TOURNAMENT	STAMPEDE FOR VIPS	6	(add col. (a) through col. (c))	
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	88,737.	72,560.	206,479.	367,776.
	2	Less: Contributions	88,737.	72,560.	206,479.	367,776.
	3	Gross income (line 1 minus line 2)				
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses				
	10	Direct expense summary. Add lines 4 through 9 in column (d) ▶				
	11	Net income summary. Subtract line 10 from line 3, column (d) ▶				

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d) ▶				
8	Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

VISUALLY IMPAIRED PRESCHOOL SERVICES,

Schedule G (Form 990 or 990-EZ) 2017 INC.

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- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization

VISUALLY IMPAIRED PRESCHOOL SERVICES,
INC.

Employer identification number

61-1061973

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

AMERICAN PRINTING HOUSE FOR BLIND'S NEW RESEARCH AND MATERIALS, IS
ACCREDITED NATIONALLY BY ADVANCED. VIPS IS CONSIDERED A LEADER IN THE
FIELD OF PRESCHOOL EDUCATION FOR THE BLIND AND VISUALLY IMPAIRED; OTHER
STATES BENCHMARK THEIR MODEL AGAINST OURS.

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

FORM 990 MADE AVAILABLE FOR ALL BOARD MEMBERS TO REVIEW PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 15:

REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS.

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

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS
AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XII, LINE 2C:

PROCESS HAS NOT CHANGED FROM PRIOR YEAR.

Depreciation and Amortization
 (Including Information on Listed Property) **990**

OMB No. 1545-0172

2017

Attachment
 Sequence No. 179

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.	Business or activity to which this form relates FORM 990 PAGE 10	Identifying number 61-1061973
--	--	---

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	510,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,030,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	87,587.

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2017	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>	

Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	87,587.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.

Form 4562 (2017)

61-1061973 Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year:					
43 Amortization of costs that began before your 2017 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

**VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.
AMENDED AND RESTATED BY-LAWS**

ARTICLE I – NAME

This organization shall be called the Visually Impaired Preschool Services, Inc. to be known as VIPS.

ARTICLE II – PURPOSE

The purpose shall be to offer appropriate services to preschool visually impaired children and their families with the objective of assisting each child to maximize his or her developmental potential.

ARTICLE III – BOARD OF DIRECTORS

Section 1. Composition

- A. Voting Directors: Voting members of the Board of Directors (“Directors”) shall be elected by the preceding Board of Directors. The Board of Directors will act as the governing body of VIPS and will be composed of not less than 12 no more than 36 voting directors. A minimum of three of the voting directors shall be parents or guardians of children served by the Visually Impaired Preschool Services Program.
- B. Honorary Directors: In addition to the voting members discussed in paragraph A, above, the Board of Directors may also include honorary members (“Honorary Directors”). Such Honorary Directors shall be admitted to the Board: (a) upon nomination by the Nominating and Corporate Governance Committee; and (b) upon receiving affirmative membership vote of the majority of the Directors. The term of office for an Honorary Director shall be three years, with an option for unlimited renewals upon expiration of a term, consistent with the desires of the Honorary Director and the majority of the Voting Directors. While Honorary Directors are welcome and encouraged to attend monthly meetings of the Board of Directors, their primary role will be to provide assistance, advice and insight to the Board based upon their unique skill, expertise, or experience. Honorary Directors will not have voting rights; nor will they hold the powers provided to Voting Directors under Article III, Section 2 of these By-Laws. The resignation and removal of Honorary Directors will be governed by those terms applicable to Voting Directors under Article III, Section 4 of these By-Laws.

Section 2. Powers

Except as otherwise provided by statute or in these By-Laws, the Board of Directors shall have the general supervision, management, and control of the business and affairs of the corporation. The Board shall be empowered to employ such professional personnel as required to administer the affairs of the corporation and to prescribe their duties and terms of their employment.

The Directors have a duty to exercise reasonable care and prudence in the administration of the affairs of the VIPS Program and are responsible to disburse funds and property received by the

VIPS Program only for the purposes for which they were received. The Board shall require a regular accounting of all funds disbursed by the VIPS Program.

The Board of Directors shall exercise all other powers inherent in the corporation.

Section 3. Term of Office

The term of office shall be three years. Directors shall be elected in the manner as set out in the Article of these By-Laws pertaining to elections.

Directors may serve a maximum of three (3) consecutive three-year terms at which time they must not serve for at least one (1) year before being eligible to serve as a member of the Board of Directors again.

The Immediate Past President shall continue on the Board for at least one year following his/her term as president. If his/her term as an elected member of the Board does not cover this additional year, that person shall serve as an ex-officio member for that year.

Section 4. Resignation and Vacancy

Any Board member may resign at any time by delivering a written resignation to the President of the Board of Directors. Should a vacancy occur in the Board of Directors, it shall be filled by election by the Board of Directors. The director filling this vacancy shall serve the unexpired term of such director's predecessor in office.

Any director may be removed at any time for cause, including conduct injurious to the best interest of VIPS, by the affirmative vote of three-fourths of the directors present, provided that the notice of the meeting where such action is taken specifies that one of the items on this said agenda for said meeting shall be the proposed removal of such director.

Section 5. Quorum

To transact business at any meeting of the Board of Directors, no fewer than one-third of the current Board Membership must be present to constitute a quorum. If less than a quorum of the Board is present at said majority of the Directors present may adjourn the meeting without further notice.

Section 6. Compensation

The directors of the corporation shall serve as such without compensation, but the Board may authorize reimbursement of reasonable expenses incurred by the directors in the performance of their duties.

ARTICLE IV – OFFICERS OF THE BOARD

Section 1. Officers

There shall be a President, Vice-President, Secretary, and Treasurer as officers of the corporation. All officers shall be members of the Board of Directors.

Section 2. Duties

It shall be the duty of the President of the Board of Directors to preside at all meetings of the Board and of the Executive Committee, of which s/he shall be the chairperson.

The President shall appoint all Committee Chairpersons and be ex-officio member of all committees except the Nominating and Corporate Governance Committee and the Finance Committee. S/he shall be the official representative of the organization in the community.

It shall be the duty of the Vice-President to perform the duties of the President in the event of the President's absence or other inability to perform such duties.

The Secretary shall keep an accurate record of the proceedings of all meetings.

It shall be the duty of the Treasurer to serve as Chairperson of the Finance Committee, and to oversee expenditures of all funds. S/he will submit a detailed financial report at least quarterly. A written financial report will be provided for each meeting.

Section 3. Term of Office

The Officers of the corporation shall serve for a term of two (2) years. The Officers shall begin serving their terms on July 1. An Officer may serve no more than three (3) consecutive terms in the same office.

ARTICLE V – MEETINGS

There shall be a minimum of four meetings of the VIPS Board of Directors annually. Members of the Board of Directors shall be notified no less than five (5) days prior to such meetings.

Whenever any action by the Directors at a meeting is required or permitted to be taken by law or the Articles of Incorporation or the Bylaws, such action may be taken without a meeting if a consent in writing,

Which sets forth the action so taken, is signed by all the directors. Such action shall have the same effect as a

unanimous vote. Action taken under this provision shall be effective when the last Director signs unless the

consent specifies a different effective date.

ARTICLE VI – ELECTIONS OF OFFICERS AND DIRECTORS

The Nominating and Corporate Governance Committee shall prepare a slate of Officers and Directors for presentation to the Board.

The slate as prepared by the Nominating and Corporate Governance Committee shall be mailed to all members of the Board at least five (5) days before the Annual Meeting.

Additional nominations may be made in writing or from the floor providing the individuals being nominated have agreed to serve if elected.

All vacancies in the elective positions shall be filled by selection by the Nominating and Corporate Governance Committee and elected by the majority of the Board.

ARTICLE VII – COMMITTEES

Section 1. Standing Committees

There shall be the following Standing Committees: Executive, Finance, Personnel, Public Relations, Development, Education, and Nominating and Corporate Governance.

Executive Committee. The Executive Committee shall be made up of the Officers. The Executive Committee shall be responsible for supervising and carrying out, between meetings of the Board, execution of the policies of the Board.

Finance Committee. This committee shall be chaired by the Treasurer and shall make long-range financial plans relating to the income and expenditures for the corporation. The committee shall be responsible for setting criteria for the investment and expenditure of excess funds. This committee is also responsible for preparation of an annual budget which shall be approved by the Board.

Personnel Committee. This committee shall review annually any proposed changes in personnel policies and practices, in approving positions, in salaries and make recommendations to the Board concerning these matters. This committee shall also review applications for employment and make recommendations to the Board for filling staff vacancies.

Public Relations Committee. This committee shall plan and carry out a continuous program of interpretation to the community of the agency's services and goals.

Development Committee. This committee shall actively plan and conduct, or provide for, in conjunction with the Executive Director, fundraising projects or other means of financial support for the activities of the corporation.

Education Committee. This committee shall assist in determining the program priorities for all intervention services, in determining programming policies, and will offer technical assistance and expertise in fundraising activities that pertain to programmatic aspects.

Nominating and Corporate Governance Committee. This committee shall prepare a slate of nominees for the Members and Officers of the Board. The committee shall also secure the consent of nominees to serve if elected. The slate shall be mailed to all members of the Board at least five (5) days before the Annual Meeting of the Board. This committee shall also oversee, review and make recommendations to the Board regarding the corporate governance policies of VIPS.

Section 2. Special Committees

Special Committees may be authorized by the Board at any time. Each shall report directly to and serve at the pleasure of the Board.

ARTICLE VIII – FISCAL AFFAIRS

Section 1. Fiscal Year

The Fiscal Year shall be from July 1 through June 30.

Section 2. Checks/Expenditure of Funds

The following individuals are authorized to sign checks: President, Vice-President, Treasurer, and Executive Director. All checks over \$5,000 must bear two signatures.

Section 3. Records/Auditing

Financial records shall be maintained according to sound procedures. The accounts of the agency shall be audited once every two years by a Certified Public Accountant and that report shall be submitted to the Board of Directors for acceptance.

Section 4. Compensation of Employees and Directors

The Board of Directors shall fix the salaries and other compensation of the employees or other agents of the VIPS Program.

The Board of Directors shall serve as such without salary, but the Board may give prior authorization for payment of reasonable expenses incurred by members of the Board of Directors in the performance of their duties or for special services. Except as provided in this section, no officer or member of the Board of Directors of VIPS shall receive, directly or indirectly, any salary or compensation from VIPS.

Section 5. Gifts

The Board of Directors may accept on behalf of VIPS any donation, contribution, gift, bequest, or device for the general purpose of VIPS. Monetary gifts not designated for specific purpose shall be deposited to the General Fund. Monetary gifts designated for a specific purpose shall be used that purpose. Remaining monies shall be deposited to the General Fund.

Section 6. Budget

The Annual Budget shall be determined by the Finance Committee and approved by the Board of Directors. Approval of the budget by the membership shall constitute authority for the Board of Directors to expend funds within the constraints of the budget provided these funds are available.

Section 7. Debts

VIPS shall not be responsible for any unauthorized debts incurred by any member, director, or advisor. To be binding on VIPS, a contract instrument or other obligation to include loans and encumbrances must be in writing, must be approved by the Board of Directors, and must be signed by the President of the Board of Directors.

Section 8. Deposits

All funds shall be deposited within ten (10) working days to the credit of the Visually Impaired Preschool Services, Inc. in such banks, trust companies, or other depositories as the Board of Directors may select.

Section 9. Non-Budgeted Expenditures

Expenditures not provided for in the annual budget may be made upon authorization by the Board of Directors.

ARTICLE IX – STAFF

The staff of VIPS shall consist of an Executive Director, teachers and other staff designated by the Board of Directors.

The Executive Director will handle all communications with the Board of Directors, parents, and other staff members, and appropriate outside agencies.

The job description of the Executive Director will be developed by the Personnel Committee. Other staff job descriptions will be developed by the Personnel Committee with input from the Executive Director.

The Executive Director and staff will be responsible for the day to day functioning of VIPS including curriculum decisions.

Staff applicants will be reviewed by the Personnel Committee and Executive Director. Hiring will be done by the Executive Director.

ARTICLE X – BOOKS AND RECORDS

VIPS shall keep correct and complete books and records of accounts and shall also keep minutes of the proceedings of meetings of its members, Board of Directors, and committees having any of the authority of the Board of Directors, and shall keep at its registered or principal office a record giving the names and addresses of the members entitled to vote. All books and records of the agency may be inspected by any member, or his or her agent or attorney, for any proper purpose at any reasonable time during customary hours of operation of the principal office of VIPs.

ARTICLE XI – INDEMNIFICATION AND INSURANCE

The corporation shall indemnify any Board member, Officer, or Employee against expenses actually and necessarily incurred in connection with the defense of any action, suit or proceeding in which s/he is made a party by reason or being or having been a Board member, Officer, or Employee. This provision shall not apply where the Board member is adjudged in such action, suit, or proceeding to be liable for misconduct in the performance of a duty. Such indemnification shall not be exclusive of any other rights to which such Officer, Board member, or Employee may be entitled under any Bylaw, agreement, Board action, or otherwise. The corporation shall maintain such insurance as the Board may require for effectuation of this provision.

ARTICLE XII – NONDISCRIMINATORY POLICY

It shall be the policy of this corporation not to discriminate in hiring, provision of services, admissions, or other functions it undertakes in the administration of this program on the basis of race, color, national and/or ethnic origin.

ARTICLE XIII – ORGANIZATIONAL EFFECTIVENESS ASSESSMENT POLICY

It shall be the policy of this corporation that the Board of Directors review at least once every two (2) years the corporation's goals and objectives toward achieving its mission. Such evaluation shall include a formal evaluation of the corporation's success and impact in fulfilling its mission, goals and objectives. The Board shall appoint a committee to conduct such assessment and provide the Board with a written report of the assessment. The written report shall include the following information:

- An outline of the results of the effectiveness assessment
- Identification of measurable goals and objectives
- Recommendations for future actions

ARTICLE XIV – AMENDMENTS

Proposed amendments to the By Laws shall be presented in writing to the Board of Directors no less than five (5) days prior to the meeting in which the proposed amendment shall be voted upon. A majority vote of the Board of Directors is required for approval and ratification of any such proposed amendment.

An Organization Effectiveness Assessment will be accomplished at least once every two years, replacing the "strategic plan" at the annual board retreats.

ARTICLE XV – PARLIAMENTARY PROCEDURES

The rules contained in Robert's "Rules of Order, Revised" shall govern the Board in all cases to which they are applicable.

Melinda S. Belling 8/20/19
Director of Development

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. Visually Impaired Preschool Services, Inc.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) 501(c)3 Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ 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 checked="" type="checkbox"/> Other (see instructions) ▶	
5 Address (number, street, and apt. or suite no.) See instructions. 1906 Goldsmith Lane	Requester's name and address (optional)
6 City, state, and ZIP code Louisville, KY 40218	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the 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													
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6	1	-	1	0	6	1	9	7	3				

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ▶	Date ▶ 4/18/2019
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General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.

FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT THEREON
YEARS ENDED JUNE 30, 2018 AND 2017

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.

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HAMILTON, THOMAS & CO., PLLC
CERTIFIED PUBLIC ACCOUNTANTS

4360 BROWNSBORO ROAD, SUITE 320
LOUISVILLE, KENTUCKY 40207
(502) 893-0337 FAX: (502) 895-2492

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Visually Impaired Preschool Services, Inc.
Louisville, Kentucky

We have audited the accompanying financial statements of Visually Impaired Preschool Services, Inc., which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Visually Impaired Preschool Services, Inc. as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

October 11, 2018

Hamilton, Thomas & Co., PLLC

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.
STATEMENTS OF FINANCIAL POSITION

	June 30	
	2018	2017
ASSETS:		
Cash	\$ 236,761	\$ 256,401
Cash - restricted for endowment	133,704	133,704
Accounts receivable	24,118	106,444
Unconditional promises to give	285,808	193,212
Prepaid expenses and other assets	4,170	3,233
Cash value of life insurance	21,936	22,177
Land, building and equipment, net	<u>1,923,746</u>	<u>1,968,597</u>
TOTAL ASSETS	<u>\$2,630,243</u>	<u>\$2,683,768</u>
LIABILITIES:		
Accounts payable and accrued expenses	\$ 117,143	\$ 98,887
Deferred revenue	<u>10,272</u>	<u>25</u>
Total liabilities	127,415	98,912
NET ASSETS:		
Unrestricted	2,019,072	2,211,660
Temporarily restricted	350,052	239,492
Permanently restricted as general endowment	<u>133,704</u>	<u>133,704</u>
Total net assets	<u>2,502,828</u>	<u>2,584,856</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$2,630,243</u>	<u>\$2,683,768</u>

See notes to financial statements.

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.
STATEMENTS OF ACTIVITIES

	Year Ended June 30	
	2018	2017
CHANGES IN UNRESTRICTED NET ASSETS:		
Revenue -		
Contributions	\$1,125,239	\$1,001,928
Fees	617,713	524,002
Local government grants	8,000	8,000
Interest income	159	313
Other gains (losses)	<u>(241)</u>	<u>(96)</u>
Total unrestricted revenue	1,750,870	1,534,147
Net assets released from restrictions -		
United Way and WHAS Crusade for		
Children funding for the period	228,962	249,627
Satisfaction of other program and time restrictions	<u>200,000</u>	<u>229,759</u>
Total net assets released from restrictions	<u>428,962</u>	<u>479,386</u>
Total unrestricted revenue and other support	<u>2,179,832</u>	<u>2,013,533</u>
Expenses -		
Preschool services programs	1,859,310	1,725,443
Management and general	320,443	279,300
Fund raising	<u>192,667</u>	<u>199,939</u>
Total expenses	<u>2,372,420</u>	<u>2,204,682</u>
Change in unrestricted net assets	<u>(192,588)</u>	<u>(191,149)</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
United Way funding for the next year	103,490	96,879
WHAS Crusade for Children funding	133,250	128,000
Other contributions	302,782	214,601
Net assets released from restrictions	<u>(428,962)</u>	<u>(479,386)</u>
Change in temporarily restricted net assets	<u>110,560</u>	<u>(39,906)</u>
CHANGES IN PERMANENTLY RESTRICTED NET ASSETS:		
Contributions	<u>-</u>	<u>29,358</u>
Total change in net assets	(82,028)	(201,697)
Net assets, beginning of year	<u>2,584,856</u>	<u>2,786,553</u>
NET ASSETS, END OF YEAR	<u>\$2,502,828</u>	<u>\$2,584,856</u>

See notes to financial statements.

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.
STATEMENTS OF FUNCTIONAL EXPENSES

	Year Ended June 30, 2018			Year Ended June 30, 2017				
	Preschool Services Programs	Management and General	Fund Raising	Total	Preschool Services Programs	Management and General	Fund Raising	Total
Salaries and wages	\$ 1,084,129	\$ 200,844	\$ 72,354	\$ 1,357,327	\$ 962,370	\$ 180,037	\$ 70,560	\$ 1,212,967
Payroll taxes	76,781	14,891	4,703	96,375	69,510	13,028	4,023	86,561
Employee benefits	138,662	14,942	7,576	161,180	121,074	21,107	5,527	147,708
Supplies	9,760	1,032	-	10,792	7,758	401	-	8,159
Telephone	22,285	1,873	-	24,158	24,592	4,789	-	29,381
Postage and handling	4,312	191	4,659	9,162	5,626	237	4,307	10,170
Printing and publishing	17,637	518	-	18,155	14,829	158	-	14,987
Travel	120,602	2,882	235	123,719	107,544	3,968	2,166	113,678
Conferences, conventions and meetings	11,512	2,880	590	14,982	5,624	385	2,420	8,429
Professional fees	10,875	18,025	-	28,900	6,500	15,150	1,000	22,650
Dues and memberships	3,898	2,682	-	6,580	6,712	2,931	-	9,643
Special programs	89,824	-	-	89,824	98,940	-	-	98,940
Insurance	22,171	5,776	-	27,947	22,502	5,597	-	28,099
Information technology	20,510	4,125	-	24,635	25,608	1,356	-	26,964
Repairs and maintenance	23,269	1,398	-	24,667	30,113	1,980	-	32,093
Other occupancy costs	72,143	10,835	-	82,978	71,331	8,172	-	79,503
Golf tournaments and other fund raisers	-	-	89,396	89,396	-	-	94,895	94,895
Video production	3,215	-	-	3,215	8,160	-	-	8,160
Other expenses	49,635	28,052	13,154	90,841	58,476	8,802	15,041	82,319
Total expenses before depreciation	1,781,220	310,946	192,667	2,284,833	1,647,269	268,098	199,939	2,115,306
Depreciation of building and equipment	78,090	9,497	-	87,587	78,174	11,202	-	89,376
TOTAL EXPENSES	\$ 1,859,310	\$ 320,443	\$ 192,667	\$ 2,372,420	\$ 1,725,443	\$ 279,300	\$ 199,939	\$ 2,204,682

See notes to financial statements.

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.
STATEMENTS OF CASH FLOWS

	Year Ended June 30	
	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (82,028)	\$ (201,697)
Adjustments to reconcile to cash -		
Depreciation	87,587	89,376
Contributions restricted for endowments	-	(29,358)
Decrease in cash value of life insurance	241	96
(Increase) decrease in:		
Accounts receivable	82,326	9,293
Unconditional promises to give	(92,596)	24,748
Prepaid expenses	(937)	(2,569)
Increase (decrease) in:		
Accounts payable and accrued expenses	18,256	6,345
Deferred revenue	10,247	(5,605)
Net cash provided by (used in) operating activities	<u>23,096</u>	<u>(109,371)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	(42,736)	(41,765)
Increase in restricted cash	-	(29,358)
Net cash used by investing activities	<u>(42,736)</u>	<u>(71,123)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Contributions restricted for -		
Investment in endowments	-	29,358
Net decrease in cash	(19,640)	(151,136)
Cash, beginning of year	<u>256,401</u>	<u>407,537</u>
CASH, END OF YEAR	<u>\$ 236,761</u>	<u>\$ 256,401</u>

See notes to financial statements.

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2018 AND 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization - Visually Impaired Preschool Services, Inc. (VIPS) is a non-profit agency offering services to infants, toddlers, and preschoolers who are visually impaired, and to their families, with the objective of maximizing each child's developmental potential through direct services, advocacy and community education. VIPS is headquartered in Louisville, Kentucky and also has facilities in Lexington, Kentucky and Indianapolis, Indiana. It serves families within a 50-mile radius of each office through direct intervention, and to other areas of Kentucky and Indiana through outreach.

B. Financial Statement Presentation - The financial statements have been prepared on the accrual basis of accounting. The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and judgments that affect the reported amounts of assets, liabilities and disclosures of contingencies at the date of the financial statements and revenues and expenses recognized during the reporting period. Actual results could differ from those estimates.

Under established financial reporting standards for not-for-profit organizations, net assets and revenues, expenses, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by VIPS. Generally, the donors of these assets permit the organization to use all or part of the income earned on related investments for general or specific purposes.

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

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.

Revenues from sources other than contributions are reported as increases in unrestricted net assets. Gains and losses on investments are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulations or by law. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications from temporarily restricted net assets to unrestricted net assets.

Contributions, including unconditional promises to give and bequests, are recognized as revenues in the period received. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value at the date of the gift. Contributions to be received after one year are discounted at an interest rate commensurate with the risk involved. Amortization of the discount is recorded as additional contribution revenue and used in accordance with donor-imposed restrictions, if any, on the contributions.

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2018 AND 2017
(CONTINUED)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Accounts receivable - Accounts receivable are reported on the balance sheet at historical value adjusted for any charge offs and the allowance for doubtful accounts. Receivables are charged off in the period in which they are deemed to be uncollectable. The allowance for doubtful accounts reflects management's best estimate of probable losses determined principally on the basis of historical experience and known troubled accounts. At June 30, 2018 and 2017, management determined that no allowance for doubtful accounts was necessary.

D. Land, Building, Equipment and Depreciation - Land, building and equipment are recorded at cost. Depreciation is provided for over the estimated useful lives of the assets using the straight-line method.

E. Donated Services – Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by VIPS. For the years ended June 30, 2018 and 2017, certain donated legal and marketing services with a fair value totaling \$14,500 and \$11,000, respectively, were recorded as contributions and corresponding expenses as follows:

	<u>Preschool Services Programs</u>	<u>Management and General</u>	<u>Fund Raising</u>
December 31, 2018 -			
Legal services	\$ 5,250	\$1,750	\$ -
Marketing services	<u>5,625</u>	<u>1,875</u>	<u>-</u>
Total professional services	<u>\$10,875</u>	<u>\$3,625</u>	<u>\$ -</u>
December 31, 2017 -			
Legal services	\$ 3,500	\$3,500	\$ -
Marketing services	<u>3,000</u>	<u>-</u>	<u>1,000</u>
Total professional services	<u>\$ 6,500</u>	<u>\$3,500</u>	<u>\$ 1,000</u>

F. Income Taxes - VIPS is exempt from income tax under section 501(c)(3) of the Internal Revenue Code. GAAP requires VIPS to evaluate tax positions taken and recognize a tax liability (or asset) if it has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. VIPS has analyzed its tax positions and has concluded that there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. VIPS is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

G. Subsequent Events - VIPS evaluates events subsequent to the date of the statement of financial position to determine if they have an affect on matters reported in the financial statements, or should be disclosed under current accounting standards. The Organization has evaluated all subsequent events through October 11, 2018, the date the financial statements were available to be issued.

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2018 AND 2017
(CONTINUED)

NOTE 2 - UNCONDITIONAL PROMISES TO GIVE

Unconditional promises to give include funding for the next fiscal year from United Way, WHAS Crusade for Children and other grants and contributions. Unconditional promises to give are estimated to be collected as follows at June 30, 2018 and 2017:

	June 30	
	2018	2017
Within one year	\$ 217,688	\$ 193,212
In one to five years	40,000	-
Over five years	<u>50,000</u>	<u>-</u>
	307,688	193,212
Less discount to net present value at a rate of 2.5%	<u>(21,880)</u>	<u>-</u>
	<u>\$ 285,808</u>	<u>\$ 193,212</u>

NOTE 3 - CONDITIONAL GRANTS

VIPS has received grants for future operations that are conditional upon obtaining matching funds. The grants are payable subsequent to June 30, 2018. The financial statements at June 30, 2018 include \$150,000 in temporarily restricted revenue and unconditional promises to give, representing the portion of the grants that had been matched as of June 30, 2018, \$75,000 of which was unpaid. Unrecorded conditional grants at June 30, 2018 amounted to an additional \$175,000.

NOTE 4 - LAND, BUILDING AND EQUIPMENT

Land, building and equipment consists of the following:

	June 30	
	2018	2017
Land	\$ 287,000	\$ 287,000
Building and improvements	2,251,139	2,251,139
Furniture and equipment	418,346	407,366
Improvements in process	23,663	-
Property under contract	<u>8,094</u>	<u>-</u>
	2,988,242	2,945,505
Less accumulated depreciation	<u>1,064,496</u>	<u>976,908</u>
	<u>\$1,923,746</u>	<u>\$1,968,597</u>

VIPS has entered into a contract to purchase property adjacent to their Louisville location for \$237,000. VIPS has provided a \$5,000 good faith deposit and spent an additional \$3,094 on site planning. VIPS has secured financing and the estimated closing date will be within 30 days of the removal of all contingencies related to the contract.

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.
 NOTES TO FINANCIAL STATEMENTS
 YEARS ENDED JUNE 30, 2018 AND 2017
 (CONTINUED)

NOTE 5 - BANK LINE OF CREDIT

The Organization has a \$100,000 line of credit with the bank. Interest on the line of credit is payable at the bank's prime rate. There were no amounts borrowed or outstanding on the credit line during the years ended June 30, 2018 or 2017.

NOTE 6 - RESTRICTIONS ON NET ASSETS

Temporarily restricted net assets at June 30, 2018 and 2017 are available for the following purposes:

	June 30	
	2018	2017
United Way allocation for the subsequent year	\$103,490	\$ 96,879
Crusade for Children allocation for the subsequent year	22,500	21,333
Other grants for subsequent year operations	75,000	75,000
Special programs	51,662	43,280
Equipment and improvements	19,280	3,000
Promises to give available for use when collected	<u>78,120</u>	<u>-</u>
	<u>\$350,052</u>	<u>\$239,492</u>

NOTE 7 - OPERATING LEASES

VIPS conducts its central Kentucky operations from a leased facility located in Lexington, Kentucky. The current lease is for a term of five years beginning January 1, 2016. VIPS conducts its Indiana operations from a leased facility located in Indianapolis, Indiana under a one year lease that expires November 30, 2018. Rental expense under these leases was \$43,800 for 2018 and \$42,900 for 2017. Minimum future rental commitments under noncancellable leases with original terms in excess of one year at June 30, 2018, are as follows:

Year ending June 30 –	
2019	\$ 30,000
2020	30,000
2021	<u>15,000</u>
	<u>\$ 75,000</u>

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2018 AND 2017
(CONTINUED)

NOTE 8 - PENSION PLAN

VIPS has adopted a defined contribution pension plan covering substantially all of its full-time employees. VIPS must contribute 3% of covered employee compensation, plus match 50% of the first 2% of the salary reduction an employee elects to contribute. VIPS's contributions under the plan amounted to \$42,004 for 2018 and \$32,873 for 2017.

NOTE 9 - CONCENTRATION OF CREDIT RISK AND FINANCIAL INSTRUMENTS WITH
OFF BALANCE SHEET RISK

VIPS maintains its operating cash in a financial institution located in Louisville, Kentucky. Deposit accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. VIPS uninsured cash totaled \$ 37,531 at June 30, 2018.



Stampede for VIPS

Dr. Mark Lynn & Associates 5K Walk/Run
September 28, 2019 Bowman Field

Register today at www.vips.org

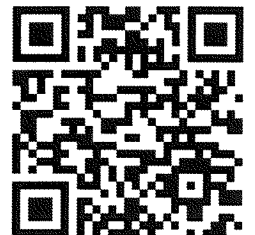
8:00 am - Race Starts!
5K Run or 1 Mile Family Walk
8:45 am - Awards
9:00 am - Kids Activities

The Stampede for VIPS 5K benefits Visually Impaired Preschool Services (VIPS) and features a unique category of race winners specifically celebrating runners who are blind or visually impaired!

Every Stampede participant receives a shirt and a brailled medal.

Prizes are awarded to top finishers!

Sponsored by



FORD MOTOR COMPANY FUND

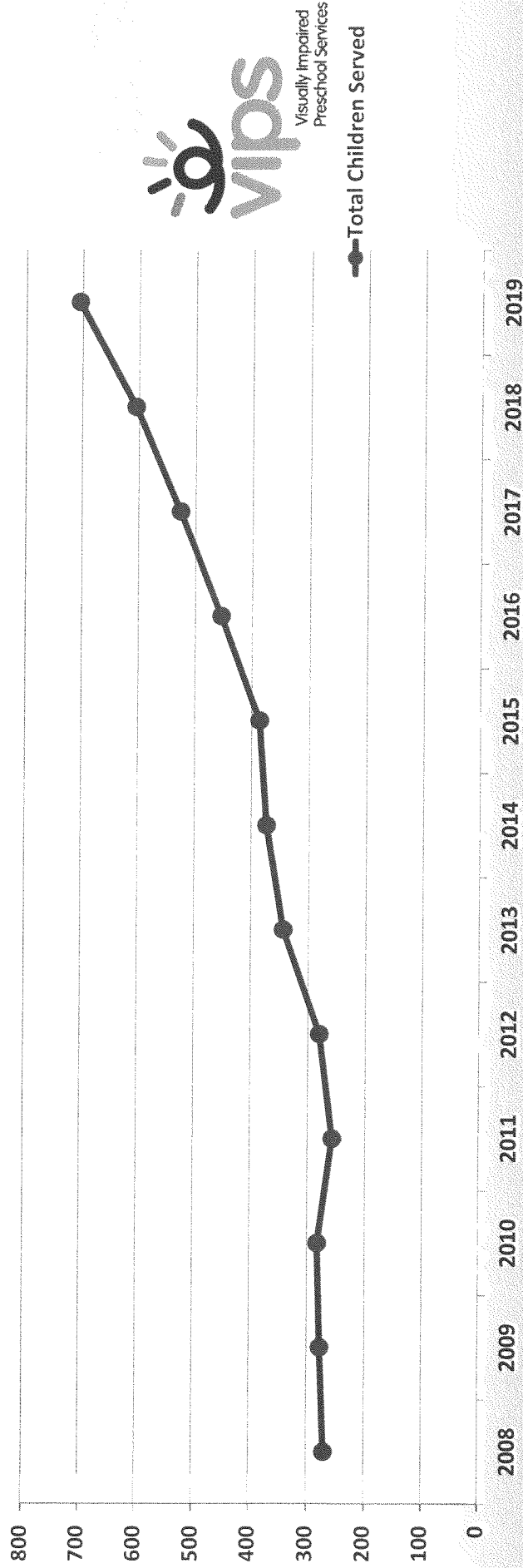


Visually Impaired
Preschool Services

VIPS Annual Children Served Trend

2008 to 2019

Fiscal Year End	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Total Children Served	270	277	282	257	280	343	373	386	454	526	605	705
Growth Rate									17.6%	15.9%	15.0%	16.5%



VIPS**General Information**

Organization Number 0194108
Name VIPS
Company Type ASC - Assumed Name Corporation
Status A - Active
State KY
File Date 11/24/2014
Expiration Date 11/24/2019
Renewal Date 5/24/2019
Principal Office 1906 GOLDSMITH LANE
 LOUISVILLE, KY 40218

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

Director [CHARLES G MIDDLETON II](#)
Director [ROSEMARY H MIDDLETON](#)
Director [KATHLEEN J MEREDITH](#)
Incorporator [CHARLES G MIDDLETON II](#)

Images available online

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

<u>Annual Report</u>	1/25/2019	1 page	<u>PDF</u>	
<u>Registered Agent name/address change</u>	1/18/2019 3:12:00 PM	1 page	<u>PDF</u>	
<u>Annual Report</u>	4/27/2018	1 page	<u>PDF</u>	
<u>Annual Report</u>	4/19/2017	1 page	<u>PDF</u>	
<u>Registered Agent name/address change</u>	1/20/2017 3:11:34 PM	1 page	<u>PDF</u>	
<u>Annual Report</u>	7/7/2016	1 page	<u>PDF</u>	
<u>Annual Report</u>	6/5/2015	1 page	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	11/24/2014	4 pages	<u>tiff</u>	<u>PDF</u>
<u>Certificate of Assumed Name</u>	11/24/2014	1 page	<u>tiff</u>	<u>PDF</u>
<u>Principal Office Address Change</u>	6/24/2014 3:58:40 PM	1 page	<u>PDF</u>	
<u>Registered Agent name/address change</u>	6/24/2014 3:31:48 PM	1 page	<u>PDF</u>	
<u>Annual Report</u>	6/24/2014	1 page	<u>PDF</u>	
<u>Annual Report</u>	3/7/2013	7 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	3/9/2012	7 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	3/28/2011	7 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	5/24/2010	7 pages	<u>tiff</u>	<u>PDF</u>

Annual Report	4/2/2009	8 pages	tiff	PDF
Annual Report	4/3/2008	7 pages	tiff	PDF
Annual Report	3/28/2007	6 pages	tiff	PDF
Annual Report	4/11/2006	6 pages	tiff	PDF
Annual Report	3/30/2005	6 pages	tiff	PDF
Annual Report	7/23/2003	6 pages	tiff	PDF
Annual Report	6/10/2002	6 pages	tiff	PDF
Annual Report	6/22/2000	4 pages	tiff	PDF
Annual Report	7/2/1999	4 pages	tiff	PDF
Annual Report	7/27/1998	5 pages	tiff	PDF
Annual Report	7/1/1997	5 pages	tiff	PDF
Annual Report	7/1/1996	6 pages	tiff	PDF
Annual Report	7/1/1995	2 pages	tiff	PDF
Annual Report	7/1/1994	3 pages	tiff	PDF
Annual Report	5/5/1993	3 pages	tiff	PDF
Annual Report	7/1/1992	2 pages	tiff	PDF
Annual Report	7/1/1991	2 pages	tiff	PDF
Annual Report	7/1/1990	3 pages	tiff	PDF
Annual Report	7/1/1989	3 pages	tiff	PDF
Annual Report	7/1/1986	1 page	tiff	PDF
Articles of Incorporation	10/2/1984	8 pages	tiff	PDF

Assumed Name of

VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.	Active
VISUALLY IMPAIRED PRESCHOOLERS SERVICES OF GREATER LOUISVILLE, INC.	Inactive

Activity History

Filing	File Date	Effective Date	Org. Referenced
Add	11/24/2014 2:26:17 PM	11/24/2014	VISUALLY IMPAIRED PRESCHOOL SERVICES, INC.

Microfilmed Images

ORIGINAL COPY
FILED AND RECORDED
SECRETARY OF STATE OF KENTUCKY
FRANKFORT, KENTUCKY

OCT 02 1984

ARTICLES OF INCORPORATION
OF
VISUALLY IMPAIRED PRESCHOOLERS
SERVICES OF GREATER LOUISVILLE, INC.

AV.
Duffell R. Davis

The undersigned, whose address is listed, hereby forms a non-profit corporation under the laws of the Commonwealth of Kentucky.

ARTICLE I

NAME

The name of the corporation shall be VISUALLY IMPAIRED PRESCHOOLERS SERVICES OF GREATER LOUISVILLE, INC.

ARTICLE II
DURATION

The duration of the corporation shall be perpetual.

ARTICLE III
PURPOSES AND POWERS

A. The corporation shall be operated exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, as amended. The corporation shall receive contributions and shall distribute its funds for charitable and educational purposes, as hereinafter set forth. In carrying out its corporate purposes, the corporation shall have all the powers allowed corporations by Chapter 273 of the Kentucky Revised Statutes; provided, however, the corporation shall not have or exercise any power prohibited by the provisions of Paragraph C.

B. Provided further, that it is expressly not the purpose of the corporation to carry on propaganda or otherwise attempt to influence legislation, not to participate

or intervene in (including the publication or distributing of statements) any political campaign on behalf of any candidate for public office.

C. Any other provision of these articles to the contrary notwithstanding, the corporation is organized and operated exclusively for civic and social welfare purposes; the corporation shall have no capital stock and no power to issue certificates of stock nor to declare dividends; no part of the net earnings of the corporation shall inure to the benefit of any private individual or member; and the corporation shall not carry on any activities denied to a corporation described in Section 501(c)(4) of the Internal Revenue Code of 1954, as amended, including prohibited transactions defined in Section 503 of the Code.

D. Any other provisions of these articles to the contrary notwithstanding, this corporation shall, if the following provisions of law are ever applicable to it:

- [i] distribute its income for each fiscal year at such time and in such manner as not to be subject to the tax under Section 4942 of the Internal Revenue Code of 1954, as amended;
- [ii] not engage in any act of self dealing as defined in Section 4941(d) of the Internal Revenue Code, as amended;
- [iii] not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1943, as amended;
- [iv] not make any investments in such manner as to subject the corporation to tax under Section 4944 of the Internal Revenue Code of 1954, as amended; and
- [v] not make

any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code of 1954, as amended.

E. Particular purposes of the corporation are: the receipt of grants from federal, state, city and county governments and units thereof, and other public and private sources, to finance and employ the necessary staff to design and manage the development of a school and institution for visually impaired children.

ARTICLE IV
MEMBERS

The corporation shall have such members as shall be admitted by the Board of Directors upon the terms and conditions specified in the by-laws.

ARTICLE V
DIRECTORS

The corporation shall be governed by a Board of Directors consisting of three or more members. The names and addresses of the initial Board of Directors who will serve until the first election of Directors are as follows:

Charles G. Middleton III
2500 Brown & Williamson Tower
Louisville, Kentucky 40202

Rosemary H. Middleton
2405 Woodside Drive
Louisville, Kentucky 40207

Kathleen J. Meredith
4917 South Second Street
Louisville, Kentucky 40214

ARTICLE VI
OFFICERS

The officers of the corporation will be composed of a chairman, vice chairman, secretary and treasurer; provided,

however, except for the office of chairman, and or all of the other offices may be combined in one person. The Directors may create such other offices and committees as they deem necessary for the proper administration of the corporation's business. The officers of the corporation shall be elected for such term and in such manner as is provided by law.

ARTICLE VII
BY-LAWS

The authority to make by-laws of the corporation shall be vested in the Board of Directors.

ARTICLE VIII
REGISTERED OFFICE AND REGISTERED AGENT

The registered agent of the corporation shall be Charles G. Middleton III, 2500 Brown & Williamson Tower, Louisville, Kentucky 40202. The registered office of the corporation shall be 2500 Brown & Williamson Tower, Louisville, Kentucky 40202.

ARTICLE IX
EXEMPTION FROM LIABILITY

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

ARTICLE X
DISSOLUTION

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

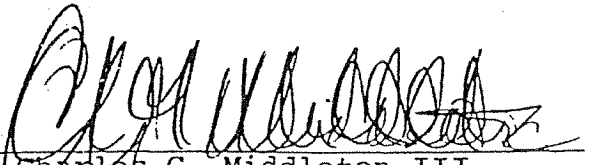
Upon dissolution of the corporation, the Board of Directors shall, after paying or making provisions for the

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

ARTICLE XI
INCORPORATORS

The name and address of the incorporator is the following:

Charles G. Middleton III
2500 Brown & Williamson Tower
Louisville, Kentucky 40202



Charles G. Middleton III

STATE OF KENTUCKY)
 (SS
COUNTY OF JEFFERSON)

Subscribed and sworn to before me this 26 day of September, 1984, by Charles G. Middleton III.

My commission expires: December 9, 1987

Glenna L. Todoran
Notary Public

This Instrument Prepared by:

Charles G. Middleton III

Charles G. Middleton III
MIDDLETON & REUTLINGER
2500 Brown & Williamson Tower
Louisville, Kentucky 40202

I certify this is a true and accurate copy of
the Articles of Incorporation of Visually Impaired
Preschoolers Services of Greater Louisville, Inc.

Sharon D. Boman 2/13/85