

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

Applicant/Program: Big Brothers/Big Sisters/~~Mentors~~ of Kentuckiana, Inc./Mentors
Applicant Requested Amount: 4,999.00
Appropriation Request Amount: 4,999.00

Executive Summary of Request

Big Brothers Big Sisters is seeking funding to recruit Black male mentors. The campaign will include improved messaging, an updated website, and enhanced marketing/advertising opportunities.

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.

4
District #


Primary Sponsor Signature

4,999.00
Amount

6/1/22
Date

Primary Sponsor Disclosure

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

Approved by:

Appropriations Committee Chairman

Date

Final Appropriations Amount: _____

Applicant/Program:

Big Brothers Big Sisters/Mentors

Additional Disclosure and Signatures**Additional Council Office Disclosure**

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

Council Member Signature and Amount

District 1	_____	\$ _____
District 2	_____	\$ _____
District 3	_____	\$ _____
District 4	_____	\$ _____
District 5	_____	\$ _____
District 6	_____	\$ _____
District 7	_____	\$ _____
District 8	_____	\$ _____
District 9	_____	\$ _____
District 10	_____	\$ _____
District 11	_____	\$ _____
District 12	_____	\$ _____
District 13	_____	\$ _____
District 14	_____	\$ _____
District 15	_____	\$ _____

Applicant/Program:

Big Brothers Big Sisters/Mentors

Additional Disclosure and Signatures

Additional Council Office Disclosure

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

District 16 _____ \$ _____

District 17 _____ \$ _____

District 18 _____ \$ _____

District 19 _____ \$ _____

District 20 _____ \$ _____

District 21 _____ \$ _____

District 22 _____ \$ _____

District 23 _____ \$ _____

District 24 _____ \$ _____

District 25 _____ \$ _____

District 26 _____ \$ _____

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization Big Brothers/Big Sisters of Kentuckiana, Inc.

Program Name and Request Amount Mentors/4,999.00

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	☒ Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	☒ Yes
Is the proposed public purpose of the program viable and well-documented?	☒ Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	☒ Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	☒ Yes
Has prior Metro Funds committed/granted been disclosed?	☐ N/A
Is the application properly signed and dated by authorized signatory?	☒ Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	☒ Yes
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	☐ N/A
Is the entity in good standing with: ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission?	☒ Yes
Is the current Fiscal Year Budget included?	☒ Yes
Is the entity's board member list (with term length/term limits) included?	☒ Yes
Is recommended funding less than 33% of total agency operating budget?	☒ Yes
Does the application budget reflect only the revenue and expenses of the project/program?	☒ Yes
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	☐ N/A
Is the most recent annual audit (if required by organization) included?	☐ N/A
Is a copy of Signed Lease (if rent costs are requested) included?	☐ N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	☐ N/A
Are the Articles of Incorporation of the Agency included?	☒ Yes
Is the IRS Form W-9 included?	☒ Yes
Is the IRS Form 990 included?	☒ Yes
Are the evaluation forms (if program participants are given evaluation forms) included?	☐ N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	☐ N/A
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	☒ No Yes
Prepared by: <i>Brianna Wright</i>	Date: 6/3/22

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION

Legal Name of Applicant Organization: Big Brothers/Big Sisters of Kentuckiana, Inc.

(as listed on: <http://www.sos.ky.gov/business/records>)

Main Office Street & Mailing Address: 1519 Gardiner Lane, Louisville, KY 40218

Website: www.bbbsky.org

Applicant Contact:	Gary Friedman	Title:	CEO
Phone:	502.587.0494	Email:	gary.friedman@bbbsky.org
Financial Contact:	Donald Palmore	Title:	Director of Finance
Phone:	502.587.0494	Email:	donald.palmore@bbbsky.org

Organization's Representative who attended NDF Training: Brenda Bankston

GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED

Program Facility Location(s): community-wide

Council District(s): ~~xxx~~ all **Zip Code(s):** all

SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION

PROGRAM/PROJECT NAME: Mentor Outreach

Total Request: (\$)	\$4,999	Total Metro Award (this program) in previous year: (\$)	\$0
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Purpose of Request (check all that apply):

- ☐ Operating Funds (generally cannot exceed 33% of agency's total operating budget)
- ☒ Programming/services/events for direct benefit to community or qualified individuals
- ☐ Capital Project of the organization (equipment, furnishing, building, etc)

The Following are Required Attachments:

- | | |
|--|--|
| ☒ IRS Exempt Status Determination Letter
☒ Current year projected budget
☒ Current financial statement
☒ Most recent IRS Form 990 or 1120-H
☒ Articles of Incorporation (current & signed)
☐ Cost estimates from proposed vendor if request is for capital expense | ☐ Signed lease if rent costs are being requested
☒ IRS Form W9
☐ Evaluation forms if used in the proposed program
☒ Annual audit (if required by organization)
☐ Faith Based Organization Certification Form, if applicable |
|--|--|

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 funding	Amount: (\$)	\$24,300
Source:		Amount: (\$)	
Source:		Amount: (\$)	

Has the applicant contacted the BBB Charity Review for participation? ☒ Yes ☐ No

Has the applicant met the BBB Charity Review Standards? ☒ Yes ☐ No

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

The mission of Big Brothers Big Sisters of Kentuckiana is to create and support 1-to-1 mentoring relationships that ignite the power and promise of youth. Our vision is that all youth achieve their full potential.

Since 1967, the agency has served as our community's premier youth-service organization providing professionally supported 1-to-1 mentoring services to at-risk youth. Our staff recruits, carefully screens and trains mentors who provide support, friendship and guidance to children and youth who are greatly impacted by adversity.

We serve youth ages 7 to 25 in Kentucky and Southern Indiana through a variety of 1-to-1 mentoring programs and initiatives including community-based, site-based, School to Work and Big Futures. Staff supervision and coaching of each 1-to-1 mentoring relationship makes us different from other mentoring programs. We define success by our positive youth outcomes and impact on over 3,000 lives in community each year. Benefits from our high-quality, evidence-based mentoring programs include increased educational success; healthy relationships; improved mental, physical and social well-being; fewer incidents of risky behaviors and more positive future aspirations.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Scott Godthaab, Board Chair	2022
Isac Roths, Vice Chair	2022
Jeanna Jones, Treasurer	2022
Elias Oxendine, Secretary	2022
Candice Bowen	2022
Andrew Cassis	2023
Wayne Davis	2024
George Demaree	2022
Laura Fallon	2022
Todd Frossard	2024
Whitney Allen	2024
Randy Hamilton	2024
Matias Bentel	2025
Trish Joseph	2025
Michael Mardis	2022
Phil Milliner	2022
Jantzen O'Neal	2024

all end in June of Term End year

Describe the Board term limit policy:

Directors shall be nominated as elected by the presiding Board of Directors at the annual meeting. The term of office for board members shall be two 3-year terms followed by three 1-year terms for a total of 9 years.

Three Highest Paid Staff Names	Annual Salary
Gary Friedman	\$135,200
Emily Essex	\$94,000
Donald Palmore	\$75,000

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – PROGRAM/PROJECT NARRATIVE

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

Of the 600 youth currently waiting for a Big Brother or Big Sister, 440 (73%) are male and 200 are Black males. They reside in every neighborhood, zip codes and Metro Council District in Jefferson County. What they have in common is a need for an additional positive role model to help them achieve their full potential.

As the requests for mentors increases, for 2022, we are developing an agency-wide marketing and communications strategy that includes a targeted mentor recruitment campaign. The campaign will include improved messaging, updated website and enhanced marketing/advertising opportunities. Since less than 7% of our currently active mentoring matches include Black Big Brothers, we will target Black males to encourage them to become mentors in our program.

The campaign is set to begin March 2022 and runs throughout the year.

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

For our agency-wide marketing/communications strategy, funding will be used for personnel to:

- develop a mentor recruitment campaign
- update our website
- develop radio and newspaper recruitment ads

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Not a fundraising event.

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

- ☒ The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:
- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

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

- ☐ Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):
- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
 - ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Our agency tracks and reports outcomes, benefits and impact through an internal data management system. Our agency uses results from our evaluations to continually improve our programs and services to youth. The system includes two performance measurement tools. Staff administers the Strength of Relationship survey to both youth and mentors twice each year -- after three months and twelve months. It gauges how well the relationship is progressing and reveals any concerns that need to be addressed.

Outcomes are measured using our agency's Youth Outcome Survey. Youth complete the surveys before the match begins to get a baseline measure and at each year's match anniversary to be used for comparisons. Measurements used to evaluate the effectiveness, impact and success of this pre/post survey include:

- Social Competence and Awareness
- Grades and Academic Performance
- Risky Behaviors
- Emotion Regulation
- Depressive Symptoms
- Protective Behaviors

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

We cultivate partnerships and collaborations with other community organizations, parents/guardians, volunteers, schools, corporations, foundations and donors to empower children to achieve their full potential. We build mutually-beneficial partnerships to provide and receive feedback in order to improve services; share resources and best practices to increase efficiencies and effectiveness.

Our community-based matches benefit from our partnerships with businesses that donate free passes to community events and help plan and host match activities. This alleviates the costs of attending events for the matches while promoting the social responsiveness of the businesses. (ex. Brown-Forman, UofL, Louisville Bats)

School systems allows high school students to participate in our School to Work workplace mentoring program. (ex. Southern, Ballard and Valley high schools)

Corporate partners provide funding, meeting spaces, and mentors. (ex. Humana, LG&E, Churchill Downs, Republic Bank)

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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	4999	0	\$ 0.00 4999
B: Rent/Utilities			\$ 0.00
C: Office Supplies			\$ 0.00
D: Telephone			\$ 0.00
E: In-town Travel			\$ 0.00
F: Client Assistance (See Detailed List on Page 8)			\$ 0.00
G: Professional Service Contracts			\$ 0.00
H: Program Materials		5000	\$ 0.00 5000
I: Community Events & Festivals (See Detailed List on Page 8)			\$ 0.00
J: Machinery & Equipment			\$ 0.00
K: Capital Project			\$ 0.00
L: Other Expenses (See Detailed List on Page 8)	0		\$ 0.00
*TOTAL PROGRAM/PROJECT FUNDS	\$ 0.00 4999	\$ 0.00 5000	\$ 0.00 9999
% of Program Budget	0.00% .50	0.00% .50	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)	5000
Fees Collected from Program Participants	
Other (please specify)	
Total Revenue for Columns 2 Expenses **	\$ 0.00 5000

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

**Must equal or exceed total in column 2.

D LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

F 3

(continued) 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)=
	Proposed Metro Funds	Non- Metro Funds	Total Fun
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
Total	\$ 0.00	\$ 0.00	\$ 0.00

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
<i>Total Value of In-Kind</i> (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)	\$ 0.00	

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

Agency Fiscal Year Start Date: July 1

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

If YES, please explain:

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

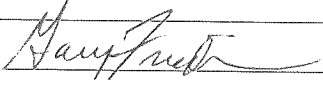
1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event 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.

None

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:	Feb. 17, 2022
Legal Signatory: (please print):	Gary Friedman	Title:	CEO
Phone:	502.587.0494	Extension:	111
Email:	gary.friedman@bbbsky.org		

Internal Revenue Service

Date: March 8, 2006

BIG BROTHERS BIG SISTERS OF
KENTUCKIANA INC
1519 GARDINER LN STE B
LOUISVILLE KY 40218-4520

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

Person to Contact:
S. Katherine Converse 31-07823
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
61-6057856

Dear Sir or Madam:

This is in response to your request of March 8, 2006, regarding your organization's tax-exempt status.

In September 1968 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

Big Brothers Big Sisters of Kentuckiana**Consolidated Budget 7/21-6/22**

21 - 22

Contributions/Annual Giving	495,000.00
Bowl for Kids' Sake, NET	150,000.00
Special Events, NET	23,000.00
Golf Scramble, NET	115,000.00
Foundation Grants	800,000.00
United Way	107,000.00
Government Grants	253,004.00
TOTAL REVENUE:	<u>1,943,004.00</u>

Projected Expenses

Professional Salaries	1,291,030.25
Life & Health	83,953.46
401K	30,827.03
Payroll Tax	99,879.14
Unemployment	6,750.00
Worker's Compensation	7,200.00
Long Term Disability	9,122.60
Total Staff Expenses	<u>1,528,762.48</u>

Other Expenses

Office/Other Supplies	4,450.00
Telephone	38,118.00
Postage	5,341.00
Computer/Software	59,835.00
Professional Fees	79,700.00
Rent/Renovations	6,000.00
Utilities	18,585.00
Repairs & Maintenance	17,391.00
Printing	4,610.00
Transportation/Parking	35,350.00
Staff Training	6,250.00
Activities	23,185.00
Meetings/Conferences	11,845.00
National Dues	21,755.70
Dues/Subscriptions	4,372.00
Advertising	10,000.00
Recruitment	24,400.00
Liability Insurance	37,905.82
Interest Expense	223.00
Bank/Processing Fees	4,925.00

Operational Expenses	<u>414,241.52</u>
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Total Expenses	<u>1,943,004.00</u>
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Net Income BNCI	0.00
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Big Brothers Big Sisters of Kentuckiana
Consolidated Operating Statement
For the Seven Months Ending January 31, 2022

	Current Month	YTD Actual	YTD Budget	Variance	Total Year Budget	YTD Prior Year	Remaining to Achieve Budget	% YTD Budget	Mgmt Projection	% Mgmt Projection
Revenues										
Contributions/Annual Giving	29,685.29	505,847.31	408,752.83	97,094.48	495,000.00	409,018.06	(10,847.31)	124%	650,000.00	78%
For Kids' Sake, net	15,670.51	38,304.77	40,080.36	(1,775.59)	150,000.00	28,485.68	111,695.23	96%	125,000.00	31%
Golf Scramble, net	5,200.00	74,480.10	46,000.00	28,480.10	115,000.00	83,037.48	40,519.90	162%	115,000.00	65%
Foundation Grants	98,499.99	900,506.39	716,100.00	184,406.39	800,000.00	757,000.11	(100,506.39)	126%	1,000,000.00	90%
Special Events, net	(219.40)	17,543.50	23,000.00	(5,456.50)	23,000.00	41,316.54	5,456.50	76%	23,000.00	76%
United Way	9,030.38	67,179.92	59,506.69	7,673.23	107,000.04	121,401.25	39,820.12	113%	107,000.00	63%
Government Grants	233,885.04	549,206.06	147,768.25	401,437.81	253,000.00	147,930.84	(296,206.06)	372%	600,000.00	92%
Miscellaneous	0.00	0.00	0.00	0.00	0.00	100.00	0.00			
Total Revenues	391,751.81	2,153,068.05	1,441,208.13	711,859.92	1,943,000.04	1,588,289.96	(210,068.01)	149%	2,620,000.00	82%
Staff Expenses										
Professional Salaries	109,335.20	736,557.06	753,331.93	(16,774.87)	1,285,095.61	687,874.87	548,538.55	98%	1,459,367.00	50%
Temp Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Life & Health	6,492.27	46,545.34	49,214.06	(2,668.72)	83,953.46	47,461.77	37,408.12	95%	98,817.57	47%
401K	1,931.81	12,995.34	18,070.97	(5,075.63)	30,827.04	13,514.81	17,831.70	72%	27,305.38	48%
Payroll Tax	8,063.97	55,735.95	58,549.88	(2,813.93)	99,879.15	51,324.83	44,143.20	95%	115,636.36	48%
Worker's Comp	554.83	3,393.12	4,220.70	(827.58)	7,200.00	3,680.51	3,806.88	80%	7,200.00	47%
Unemployment	1,793.04	1,606.28	3,956.89	(2,350.61)	6,750.00	4,862.45	5,143.72	41%	8,000.00	20%
Long Term Disability	620.54	4,005.55	5,347.73	(1,342.18)	9,122.60	4,144.93	5,117.05	75%	9,622.98	42%
Total Staff Expenses	128,791.66	860,838.64	892,692.16	(31,853.52)	1,522,827.86	812,864.17	661,989.22	96%	1,725,949.29	50%
Other Expenses										
Office/Other Supplies	256.34	(824.71)	2,675.00	(3,499.71)	4,450.00	(1,515.65)	5,274.71	-31%	4,450.00	-19%
Telephone	2,858.39	18,966.03	22,235.50	(3,269.47)	38,118.00	16,293.39	19,151.97	85%	38,118.00	50%
Postage	220.00	3,400.65	3,174.50	226.15	5,341.00	2,152.00	1,940.35	107%	5,341.00	64%
Computer/Software	4,242.26	24,422.16	34,903.75	(10,481.59)	59,835.00	26,720.53	35,412.84	70%	59,835.00	41%
Professional Fees	15,156.28	28,079.82	46,500.00	(18,420.18)	79,700.00	28,780.06	51,620.18	60%	79,700.00	35%
Branch Dues	0.00	0.00	0.00	0.00	0.00	16,348.85	0.00		0.00	
Rent/Renovations	500.00	3,500.00	3,500.00	0.00	6,000.00	3,500.00	2,500.00	100%	6,000.00	58%
Utilities	1,586.74	5,438.92	10,841.25	(5,402.33)	18,585.00	2,783.97	13,146.08	50%	18,585.00	29%
Repairs & Maintenance	996.38	7,253.89	10,144.75	(2,890.86)	17,391.00	1,703.62	10,137.11	72%	17,391.00	42%
Printing	1,912.63	5,333.26	2,710.00	2,623.26	4,610.00	3,350.12	(723.26)	197%	12,610.00	42%
Transportation/Parking	458.82	4,290.07	20,743.12	(16,453.05)	35,350.02	1,190.88	31,059.95	21%	35,350.02	12%
Staff Training	28.16	1,210.06	3,650.00	(2,439.94)	6,250.00	2,572.18	5,039.94	33%	6,250.00	19%
Activities	37.40	1,297.99	13,572.50	(12,274.51)	23,185.00	895.51	21,887.01	10%	23,185.00	6%
Meetings/Conferences	1,828.87	4,016.64	6,907.50	(2,890.86)	11,845.00	108.28	7,828.36	58%	11,845.00	34%
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
De Minimis	399.50	12,678.03	0.00	12,678.03	0.00	13,441.14	(12,678.03)		0.00	
National Dues	2,000.00	13,465.76	12,690.70	775.06	21,755.70	14,692.23	8,289.94	106%	21,755.70	62%
Dues/Subscriptions	122.71	3,238.25	2,597.00	641.25	4,372.00	2,925.61	1,133.75	125%	4,372.00	74%
Advertising	0.00	238.72	5,835.00	(5,596.28)	10,000.00	880.00	9,761.28	4%	2,000.00	12%
Recruitment	578.17	3,792.65	14,323.75	(10,531.10)	24,400.00	8,281.56	20,607.35	26%	24,400.00	16%
Liability Insurance	2,754.62	19,566.32	22,115.82	(2,549.50)	37,905.82	22,668.00	18,339.50	88%	37,905.82	52%
Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Bank/Processing Fees	614.66	2,429.91	2,875.00	(445.09)	4,925.00	2,342.83	2,495.09	85%	4,925.00	49%
Interest Expense	3.69	86.26	130.50	(44.24)	223.00	192.15	136.74	66%	223.00	39%
Total Other Expenses	36,555.62	162,663.43	242,125.64	(79,462.21)	414,241.54	170,375.58	251,578.11	67%	414,241.54	39%
Total Expenses	165,347.28	1,023,502.07	1,134,817.80	(111,315.73)	1,937,069.40	983,239.75	913,567.33	90%	2,140,190.83	48%
Net Income BNCI	\$ 226,404.53	\$ 1,129,565.98	\$ 306,390.33	823,175.65	\$ 5,930.64	605,050.21	(1,123,635.34)	369%	479,809.17	235%
Gifts in Kind Income	9,120.45	56,615.42	0.00	56,615.42	0.00	43,285.68	(56,615.42)	0.00		
Gifts In Kind Expenses	9,120.45	56,615.42	0.00	56,615.42	0.00	43,285.68	(56,615.42)	0.00		
Branch Dues	0.00	0.00	0.00	0.00	0.00	16,348.85	0.00	0.00		
Interest/Investment Income	(40,401.19)	23,441.77	0.00	23,441.77	0.00	9,561.56	(23,441.77)	0.00		
Depreciation Expense	4,526.53	31,685.71	0.00	31,685.71	0.00	32,493.23	(31,685.71)	0.00		
Net Income	\$ 181,476.81	\$ 1,121,322.04	\$ 306,390.33	814,931.71	\$ 5,930.64	598,467.39	(1,115,391.40)	366%	479,809.17	234%

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ 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.

OMB No. 1545-0047

2020

Open to Public
Inspection

A For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021**

B Check if applicable:	C Name of organization BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1519 GARDINER LANE, SUITE B City or town, state or province, country, and ZIP or foreign postal code LOUISVILLE, KY 40218 F Name and address of principal officer: GARY FRIEDMAN SAME AS C ABOVE	D Employer identification number 61-6057856 E Telephone number (502) 587-0494 G Gross receipts \$ 2,993,383. H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions H(c) Group exemption number ▶
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		
J Website: ▶ WWW.BBBSKY.ORG		
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶		L Year of formation: 1967 M State of legal domicile: KY

Part I Summary

1	Briefly describe the organization's mission or most significant activities: TO CREATE AND SUPPORT ONE-TO-ONE MENTORING RELATIONSHIPS THAT IGNITE THE POWER AND PROMISE OF YOUTH.	
2	Check this box ☐ 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)	26
4	Number of independent voting members of the governing body (Part VI, line 1b)	25
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	35
6	Total number of volunteers (estimate if necessary)	715
7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.
8	Contributions and grants (Part VIII, line 1h)	1,935,348.
9	Program service revenue (Part VIII, line 2g)	0.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-1,042.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-52,630.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,899,036.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,339,161.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 270,301.	0.
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	439,745.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,778,906.
19	Revenue less expenses. Subtract line 18 from line 12	120,130.
20	Total assets (Part X, line 16)	2,249,329.
21	Total liabilities (Part X, line 26)	160,604.
22	Net assets or fund balances. Subtract line 21 from line 20	2,088,725.

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 GARY FRIEDMAN, CHIEF EXECUTIVE OFFICER Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name JEREMY M. FINN, CPA Firm's name ▶ MONROE SHINE & CO., INC. CPA'S Firm's address ▶ PO BOX 22039 LOUISVILLE, KY 40252-9804	Preparer's signature Date Check ☐ if self-employed PTIN P00814819 Firm's EIN ▶ 35-1515068 Phone no. 502-423-0311

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

BIG BROTHERS BIG SISTERS OF KENTUCKIANA,
INC.

Form 990 (2020)

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

**TO CREATE AND SUPPORT ONE-TO-ONE MENTORING RELATIONSHIPS THAT IGNITE
THE POWER AND PROMISE OF YOUTH.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,303,472. including grants of \$) (Revenue \$)

**COMMUNITY AND SCHOOL/SITE BASED YOUTH MENTORING SUPPORT AND EDUCATION
PROGRAMS THROUGHOUT JEFFERSON, BULLITT, HARDIN, NELSON, OLDHAM, AND
SHELBY COUNTIES IN KENTUCKY AND CLARK, FLOYD, AND HARRISON COUNTIES IN
INDIANA.**

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

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

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

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

4e Total program service expenses **1,303,472.**

Form 990 (2020)

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 donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b 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

**BIG BROTHERS BIG SISTERS OF KENTUCKIANA,
INC.**

Form 990 (2020)

61-6057856 Page **4**

Part IV Checklist of Required Schedules (continued)

	Yes	No
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 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) 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, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <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

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	11	
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	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2a 35		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: 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
3b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on 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?		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
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? Note: 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 on Schedule O		
14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X

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 on 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 on Schedule O.		
1a	26		
b	Enter the number of voting members included on line 1a, above, who are independent		
1b	25		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	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?	7a	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?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	X

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

	Yes	No
10a	X	
b		
10b	X	
11a	X	
b		
12a	X	
b	X	
c		
12c	X	
13	X	
14	X	
15		
a	X	
b		X
16a		X
b		
16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **►KY, IN**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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 on Schedule O)

19 Describe on 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 ►
GARY FRIEDMAN - (502) 587-0494
1519 GARDINER LANE, SUITE B, LOUISVILLE, KY 40218

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

See instructions for the order in which to list the persons above.

☐ 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) JERI SWINTON PAST CHIEF EXECUTIVE OFFICER	40.00			X				103,382.	0.	4,212.
(2) DONALD PALMORE DIRECTOR OF FINANCE & ADMI	40.00			X				62,355.	0.	6,337.
(3) GARY FRIEDMAN CHIEF EXECUTIVE OFFICER	40.00			X				12,139.	0.	2,417.
(4) WHITNEY ALLEN DIRECTOR	1.00	X						0.	0.	0.
(5) JOSEPH BARGIONE DIRECTOR	1.00	X						0.	0.	0.
(6) MARK BOBO DIRECTOR	1.00	X						0.	0.	0.
(7) ANDREW CASSIS DIRECTOR	1.00	X						0.	0.	0.
(8) JEANNE CLEMENS FORMER DIRECTOR	1.00	X						0.	0.	0.
(9) WAYNE DAVIS DIRECTOR	1.00	X						0.	0.	0.
(10) GEORGE DEMAREE DIRECTOR	1.00	X						0.	0.	0.
(11) TAUNYA ESHENBAUGH FORMER DIRECTOR	1.00	X						0.	0.	0.
(12) TODD FROSSARD DIRECTOR	1.00	X						0.	0.	0.
(13) SCOTT GODTHAAB CHAIR	1.00	X		X				0.	0.	0.
(14) RANDY HAMILTON DIRECTOR	1.00	X						0.	0.	0.
(15) GEORGE HOLTZMANN DIRECTOR	1.00	X						0.	0.	0.
(16) JEANNA JONES TREASURER	1.00	X		X				0.	0.	0.
(17) WILLIAM JONES DIRECTOR	1.00	X						0.	0.	0.

**BIG BROTHERS BIG SISTERS OF KENTUCKIANA,
INC.**

Form 990 (2020)

61-6057856 Page **8**

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) JESSICA KLEIN DIRECTOR	1.00	X						0.	0.	0.
(19) MICHAEL MARDIS DIRECTOR	1.00	X						0.	0.	0.
(20) PHIL MILLINER DIRECTOR	1.00	X						0.	0.	0.
(21) STEVE NASSAU FORMER DIRECTOR	1.00	X						0.	0.	0.
(22) JANTZEN O'NEAL DIRECTOR	1.00	X						0.	0.	0.
(23) ELIAS OXENDINE SECRETARY	1.00	X		X				0.	0.	0.
(24) TODD ROSENBAUM DIRECTOR	1.00	X						0.	0.	0.
(25) ISAC ROTHS VICE CHAIR	1.00	X		X				0.	0.	0.
(26) PAUL SCHNEIDER DIRECTOR	1.00	X						0.	0.	0.
1b Subtotal								177,876.	0.	12,966.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								177,876.	0.	12,966.

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

- | | | | |
|--|----------|------------|-----------|
| 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | 3 | Yes | No |
| 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? <i>If "Yes," complete Schedule J for such individual</i> | 4 | | 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? <i>If "Yes," complete Schedule J for such person</i> | 5 | | X |

Section B. Independent Contractors

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

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

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

SEE PART VII, SECTION A CONTINUATION SHEETS

Form **990** (2020)

Form 990

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

032201
04-01-20

**BIG BROTHERS BIG SISTERS OF KENTUCKIANA,
INC.**

Form 990 (2020)

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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	172,336.				
	b Membership dues	1b					
	c Fundraising events	1c	391,365.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	454,025.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,900,181.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 126,972.				
	h Total. Add lines 1a-1f			2,917,907.			
	Program Service Revenue	Business Code					
2 a							
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			3,842.			3,842.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real (ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses	7b		29,880. 291.			
	c Gain or (loss)	7c		4,729. -291.			
	d Net gain or (loss)			4,438.			4,438.
	8 a Gross income from fundraising events (not including \$ 391,365. of contributions reported on line 1c). See Part IV, line 18	8a		37,025.			
	b Less: direct expenses	8b		89,655.			
	c Net income or (loss) from fundraising events			-52,630.			-52,630.
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	Business Code						
	11 a						
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions				2,873,557.	0.	0.	-44,350.

**BIG BROTHERS BIG SISTERS OF KENTUCKIANA,
INC.**

Form 990 (2020)

61-6057856 Page **10**

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	199,468.	71,894.	73,945.	53,629.
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	973,679.	778,241.	64,613.	130,825.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	22,707.	16,415.	2,713.	3,579.
9 Other employee benefits	75,884.	54,854.	9,071.	11,959.
10 Payroll taxes	104,071.	78,308.	10,953.	14,810.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	10,200.		10,200.	
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.)	36,684.	21,166.	6,634.	8,884.
12 Advertising and promotion	985.	699.	10.	276.
13 Office expenses	60,204.	47,660.	4,215.	8,329.
14 Information technology	40,497.	18,628.	5,670.	16,199.
15 Royalties				
16 Occupancy	20,019.	15,214.	1,802.	3,003.
17 Travel	3,094.	2,939.	31.	124.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	764.	726.	23.	15.
20 Interest	71.	68.	2.	1.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	54,319.	41,282.	4,889.	8,148.
23 Insurance	36,289.	34,474.	1,089.	726.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a GIFTS IN KIND	86,976.	73,291.	5,350.	8,335.
b DUES AND SUBSCRIPTIONS	28,258.	23,543.	3,333.	1,382.
c RECRUITMENT	16,196.	16,196.		
d MISCELLANEOUS EXPENSE	6,904.	6,904.		
e All other expenses	1,163.	970.	116.	77.
25 Total functional expenses. Add lines 1 through 24e	1,778,432.	1,303,472.	204,659.	270,301.
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)

**BIG BROTHERS BIG SISTERS OF KENTUCKIANA,
INC.**

Form 990 (2020)

61-6057856 Page **11**

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	382,103.	1	552,830.
	2 Savings and temporary cash investments	326,391.	2	385,725.
	3 Pledges and grants receivable, net	231,903.	3	421,123.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	3,970.	8	40,889.
	9 Prepaid expenses and deferred charges	10,602.	9	22,121.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,655,285.		
	b Less: accumulated depreciation	631,781.		
	11 Investments - publicly traded securities	1,057,366.	10c	1,023,504.
	12 Investments - other securities. See Part IV, line 11	236,994.	11	916,364.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,249,329.	15	3,362,556.	
Liabilities	17 Accounts payable and accrued expenses	112,187.	16	147,898.
	18 Grants payable		17	
	19 Deferred revenue	35,940.	18	19,201.
	20 Tax-exempt bond liabilities		19	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties		23	
	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	12,477.	24	8,304.
	26 Total liabilities. Add lines 17 through 25	160,604.	25	175,403.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,638,361.	26	2,528,479.
	28 Net assets with donor restrictions	450,364.	27	658,674.
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		28	
	30 Paid-in or capital surplus, or land, building, or equipment fund		29	
	31 Retained earnings, endowment, accumulated income, or other funds		30	
	32 Total net assets or fund balances	2,088,725.	31	3,187,153.
33 Total liabilities and net assets/fund balances	2,249,329.	32	3,362,556.	

Form **990** (2020)

**BIG BROTHERS BIG SISTERS OF KENTUCKIANA,
INC.**

Form 990 (2020)

61-6057856 Page **12**

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	2,873,557.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,778,432.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,095,125.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,088,725.
5	Net unrealized gains (losses) on investments	5	3,303.
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 on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,187,153.

Part XII Financial Statements and Reporting

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

1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		Yes	No
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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	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: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	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 on Schedule O.	2c	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?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

Form **990** (2020)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization **BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.** Employer identification number **61-6057856**

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						

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2017468.	1864792.	2126780.	1935348.	2917907.	10862295.
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	2017468.	1864792.	2126780.	1935348.	2917907.	10862295.
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)						1251870.
6 Public support. Subtract line 5 from line 4.						9610425.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	2017468.	1864792.	2126780.	1935348.	2917907.	10862295.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	9,774.	9,606.	10,268.	-1,042.	8,280.	36,886.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						10899181.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 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

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	88.18	%
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	87.01	%
16a 33 1/3% support test - 2020. 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 ► ☒			
b 33 1/3% support test - 2019. 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 ► ☐			
17a 10% -facts-and-circumstances test - 2020. 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 ► ☐			
b 10% -facts-and-circumstances test - 2019. 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 ► ☐			
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 ► ☐			

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 5 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 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. 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 - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c 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 (as 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 line 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>		

Part IV Supporting Organizations (continued)

- 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 lines 11b and 11c below, the governing body of a supported organization?
- b** A family member of a person described in line 11a above?
- c** A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1** Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 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? 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.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 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)? 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).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 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? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3** By reason of the relationship described in line 2, above, 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? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b 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? 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.
- b** Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.

3 Parent of Supported Organizations. Answer lines 3a and 3b 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? If "Yes" or "No" provide details in **Part VI**.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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 0.015 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 0.035.	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 0.85 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).		

BIG BROTHERS BIG SISTERS OF KENTUCKIANA,

Schedule A (Form 990 or 990-EZ) 2020 INC.

61-6057856 Page 7

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	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2020 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Schedule A (Form 990 or 990-EZ) 2020

Schedule A (Form 990 or 990-EZ) 2020 INC.

Part VI

Supplemental Information.

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

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

2020

Name of the organization

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.

Employer identification number

61-6057856

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 (entering "N/A" in column (b) instead of the contributor name and address), 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).

Name of organization

**BIG BROTHERS BIG SISTERS OF KENTUCKIANA,
INC.**

Employer identification number

61-6057856**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
<u>1</u>		\$ <u>173,025.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>100,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>90,900.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>180,333.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>5</u>		\$ <u>111,310.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>6</u>		\$ <u>75,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.

Employer identification number

61-6057856**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
<u>7</u>		\$ <u>230,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>8</u>		\$ <u>150,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>9</u>		\$ <u>75,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>10</u>		\$ <u>75,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

61-6057856

Part II

[illegible]

Name of organization

**BIG BROTHERS BIG SISTERS OF KENTUCKIANA,
INC.**

Employer identification number

61-6057856**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	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(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

2020

Open to Public Inspection

Name of the organization **BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.**

Employer identification number
61-6057856

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? ☐ Yes ☐ 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? ☐ Yes ☐ 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 (for example, 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 FASB 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 FASB 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

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 make 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 program
 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.

1a Beginning of year balance

b Contributions

c Net investment earnings, gains, and losses

d Grants or scholarships

e Other expenditures for facilities and programs

f Administrative expenses

g End of year balance

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a					
1b					
1c					
1d					
1e					
1f					

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 Term 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

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

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

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		131,600.		131,600.
b Buildings		1,333,116.	471,450.	861,666.
c Leasehold improvements				
d Equipment		190,569.	160,331.	30,238.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,023,504.

**BIG BROTHERS BIG SISTERS OF KENTUCKIANA,
INC.**

Schedule D (Form 990) 2020

61-6057856 Page **3**

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) CAPITAL LEASE OBLIGATIONS	4,114.
(3) INSURANCE CLAIM	4,190.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	8,304.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☒

Schedule D (Form 990) 2020

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	2,931,840.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	3,303.
b	Donated services and use of facilities	2b	2,475.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	52,629.
e	Add lines 2a through 2d	2e	58,407.
3	Subtract line 2e from line 1	3	2,873,433.
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	124.
c	Add lines 4a and 4b	4c	124.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	2,873,557.

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	1,833,412.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	2,475.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	52,629.
e	Add lines 2a through 2d	2e	55,104.
3	Subtract line 2e from line 1	3	1,778,308.
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	124.
c	Add lines 4a and 4b	4c	124.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	1,778,432.

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER

SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. ACCORDINGLY, THE

FINANCIAL STATEMENTS DO NOT PROVIDE FOR INCOME TAXES.

THE ORGANIZATION HAS IMPLEMENTED THE ACCOUNTING GUIDANCE FOR UNCERTAINTY

IN INCOME TAXES. UNDER THAT GUIDANCE, TAX POSITIONS NEED TO BE RECOGNIZED

IN THE FINANCIAL STATEMENTS WHEN IT IS MORE-LIKELY-THAN-NOT THE POSITION

WILL BE SUSTAINED UPON EXAMINATION BY THE TAX AUTHORITIES. AS OF JUNE 30,

2021, THE ORGANIZATION HAS NO UNCERTAIN TAX POSITIONS THAT QUALIFY FOR

EITHER RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS. THE

ORGANIZATION IS NOT CURRENTLY BEING EXAMINED AND MANAGEMENT BELIEVES ITS

Part XIII Supplemental Information *(continued)*

TAX-EXEMPT STATUS WOULD BE UPHELD UNDER EXAMINATION.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF FUNDRAISERS SHOWN GROSS ON AUDITED FINANCIAL

STATEMENTS 52,629.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT FEES 124.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF FUNDRAISERS SHOWN GROSS ON AUDITED FINANCIAL

STATEMENTS 52,629.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT FEES 124.

BIG BROTHERS BIG SISTERS OF KENTUCKIANA,

Schedule G (Form 990 or 990-EZ) 2020 INC.

61-6057856 Page 2

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 (add col. (a) through col. (c))	
		FOR KIDS SAKE (event type)	LINKS FOR LITTLES (event type)	3 (total number)		
Revenue	1	Gross receipts	138,851.	202,493.	87,046.	428,390.
	2	Less: Contributions	134,070.	178,193.	79,102.	391,365.
	3	Gross income (line 1 minus line 2)	4,781.	24,300.	7,944.	37,025.
Direct Expenses	4	Cash prizes		1,500.		1,500.
	5	Noncash prizes	300.			300.
	6	Rent/facility costs		29,280.	213.	29,493.
	7	Food and beverages			12.	12.
	8	Entertainment			7,931.	7,931.
	9	Other direct expenses	28,470.	7,363.	12,054.	47,887.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				87,123.
	11	Net income summary. Subtract line 10 from line 3, column (d)				-50,098.

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))	
Revenue	1	Gross revenue				
	2	Cash prizes				
Direct Expenses	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ 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: _____

BIG BROTHERS BIG SISTERS OF KENTUCKIANA,

Schedule G (Form 990 or 990-EZ) 2020 INC.

61-6057856 Page 3

- 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.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

(Form 990 or 990-EZ)

► Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

▶ **Attach to Form 990 or Form 990-EZ.**

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

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2020

Open To Public Inspection

Name of the organization **BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.**

Employer identification number
61-6057856

Part I

Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

[illegible]

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization.

Part II

Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

reported an amount on Form 990, Part X, line 3, 6, or 22.												
(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
Total												

Total

Part III

Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

[illegible]

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
JESSICA KLEIN	BOARD MEMBER	117,461.	THE ORGANIZ		X

Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: JESSICA KLEIN

(D) DESCRIPTION OF TRANSACTION: THE ORGANIZATION PAYS HEALTH INSURANCE
 PREMIUMS TO HUMANA. JESSICA KLEIN IS A VICE PRESIDENT AT HUMANA.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2020

Open to Public
Inspection

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization **BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.** Employer identification number **61-6057856**

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (<u>MISCELLANEOUS</u>)	X	0	126,427.	FAIR MARKET VALUE
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2020

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

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

2020

Open to Public
Inspection

Name of the organization

BIG BROTHERS BIG SISTERS OF KENTUCKIANA,
INC.

Employer identification number
61-6057856

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

PRIOR TO THE ORGANIZATION FILING FORM 990 WITH THE IRS, IT IS REVIEWED BY
THE CHIEF EXECUTIVE OFFICER, DIRECTOR OF FINANCE AND ADMINISTRATION,
APPROVED BY THE FINANCE COMMITTEE, AND PRESENTED TO THE BOARD OF DIRECTORS
FOR THEIR APPROVAL. ALL BOARD MEMBERS ARE PROVIDED A COPY OF THE FINAL FORM
990 BEFORE ITS FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION REQUIRES EACH DIRECTOR, PRINCIPAL OFFICER AND MEMBER WITH
GOVERNING BOARD DELEGATED POWERS TO ANNUALLY SIGN A STATEMENT THAT AFFIRMS
A COPY AND QUESTIONNAIRE OF THE CONFLICT OF INTEREST POLICY HAS BEEN
RECEIVED AND THAT HE/SHE HAS AGREED TO COMPLY WITH THE POLICY. A FORMAL
PROCEDURE IS FOLLOWED BY THE ORGANIZATION WHEN ANY CONFLICT OF INTEREST IS
DISCLOSED TO THE GOVERNING BOARD TO DETERMINE HOW TO PROCEED.

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

THE PROCESS USED TO DETERMINE THE COMPENSATION OF THE CHIEF EXECUTIVE
OFFICER INCLUDES THE REVIEW AND APPROVAL BY THE BOARD OF DIRECTORS, USE OF
DATA AS TO COMPARABLE COMPENSATION FOR SIMILARLY QUALIFIED PERSONS IN
FUNCTIONALLY COMPARABLE POSITIONS, AND CONTEMPORANEOUS DOCUMENTATION AND
RECORDKEEPING OF DELIBERATIONS AND DECISIONS REGARDING THE COMPENSATION
ARRANGEMENT. THIS PROCESS IS DONE ANNUALLY FOR THE CHIEF EXECUTIVE OFFICER.

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

THE ORGANIZATION MAKES ITS FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC ON
ITS WEBSITE. THE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE

Name of the organization **BIG BROTHERS BIG SISTERS OF KENTUCKIANA,
INC.**Employer identification number
61-6057856**MADE AVAILABLE UPON REQUEST.****PART XII, LINE 2C:****NO CHANGES FROM THE PRIOR YEAR.**

ARTICLES OF INCORPORATION
LOUISVILLE AND JEFFERSON COUNTY
BIG BROTHERS ASSOCIATION, INC.

KNOW ALL MEN BY THESE PRESENTS:

That we, R. CHANDLER HERRICK, MAURICE KOHNHORST, FRANK S. SMITH all of Louisville, Kentucky, each of whom is a natural person over the age of twenty-one (21) years, do hereby associate ourselves together to form a mutual endeavor corporation, having no capital stock, pursuant to the provisions of Section 273.160--273.290, both inclusive, of Kentucky Revised Statutes, for the purpose herein set forth, from which corporation no person shall derive private pecuniary gain or profit, except as compensation for services actually rendered.

ARTICLE I

The name of the corporation shall be Louisville and Jefferson County Big Brothers Association, Inc.

ARTICLE II

The corporation shall have, and may exercise, the corporate powers provided in Kentucky Revised Statutes, Section 273.210, and such other powers as may at any time have by law and may legally exercise.

ARTICLE III

The purposes for which the corporation is formed and the objects which it shall promote shall include the following:

- a. To organize a body of mature and responsible men to interest themselves individually and collectively in the welfare of boys whose proper development has been hindered or endangered.
- b. To take a direct personal and friendly interest in such boys and to employ methods which will promote their physical, mental and moral development and thus make them better citizens to their community and nation.

- c. To bring together pursuant to a one man -- one boy philosophy, a man and a boy, after proper study of each case by a qualified professional staff to carry out the purposes of their association.
- d. To recruit qualified men to provide guidance for boys and to maintain standards of operation in keeping with acceptable Big Brother practices.

ARTICLE IV

The duration of the corporation shall be perpetual.

ARTICLE V

The place in this State where the principal office of the corporation is to be located is 118 South Fifth Street, Louisville, Kentucky and the name and address, including street and number, of its resident agent for service of process is John A. Wold, 118 South Fifth Street, Louisville, Kentucky.

ARTICLE VI

The names and post office addresses of the corporation's Directors who are to serve until the first annual meeting, or other meeting called to elect a Board of Directors are as follows:

<u>NAME</u>	<u>ADDRESS</u>
Louis E. Schneider	5130 Dunvegan Road Louisville, Kentucky 40222
Jack Segell	1611 Sylvan Way Louisville, Kentucky 40205
John W. Fish	2125 Commonwealth Building Louisville, Kentucky 40202
R. Chandler Herrick	Box 336, Route 3 Anchorage, Kentucky 40223
Maurice Kohnhorst	8711 LaGrange Road Louisville, Kentucky 40222
Frank S. Smith	4112 Delbridge Drive Louisville, Kentucky 40207
Frank C. Carpenter, Jr.	108 Valley Drive Louisville, Kentucky 40204

Donald A. Lorenz

333 Norbourne Boulevard
Louisville, Kentucky 40207

Arthur M. Walters

6606 Shirley Avenue
Prospect, Kentucky 40059

Elmer A. Skonberg

1705 Clayton Road
Louisville, Kentucky 40205

Joe Hullett

320 East Kentucky
Louisville, Kentucky 40203

Woodford R. Boebinger

220 South First Street
Louisville, Kentucky 40202

Glenn Davis

3233 Ellis Way
Louisville, Kentucky 40220

ARTICLE VII

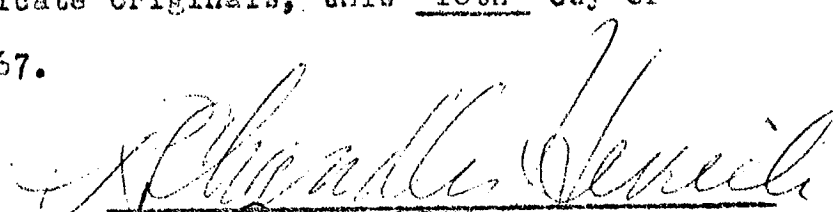
The affairs and business of the corporation shall be conducted by a Board of Directors, the number of which and the membership of which shall be fixed by the By-Laws, and may be altered from time to time as therein provided, but which shall never be less than three.

The Board of Directors shall have full power to make, alter, amend and repeal the By-Laws of this corporation.

ARTICLE VIII

The private property of the Directors of the corporation shall not be liable for its debts.

In testimony whereof, witness the signatures of the incorporators hereinabove named to these Articles of Incorporation, executed in triplicate originals, this 18th day of December, 1967.


CHANDLER HENDRICK


MAUREL KORNHOLT


FRANK S. SMITH

STATE OF KENTUCKY
SS:
COUNTY OF JEFFERSON

Before me, the undersigned, a Notary Public within and for the State and County aforesaid, upon this day appeared R. CHANDLER HERRICK, MAURICE KOHNHORST, FRANK S. SMITH all of Louisville, Kentucky, personally known to me and parties to the above and foregoing instrument of writing, and they and each of them acknowledged and delivered said instrument of writing to be the free and voluntary act and deed of each of them for the purposes therein set forth and contained.

My notarial commission shall expire: 10/1/70

IN TESTIMONY WHEREOF, witness my signature and notarial seal hereunto affix this 18th day of December, 1967.

John A. Nold
Notary Public
Jefferson County, Kentucky

THIS INSTRUMENT PREPARED BY:

John A. Nold
JOHN A. NOLD,
Attorney at Law
118 South 5th Street
Louisville, Kentucky 40202

ORIGINAL COPY
FILED AND RECORDED

DEC 28 1967

Thomas L. Starnes
SECRETARY OF STATE
BY Thomas L. Starnes
Notary Public for the State of Kentucky

FIRST AMENDMENT OF ARTICLES OF INCORPORATION

OF

LOUISVILLE AND JEFFERSON COUNTY
BIG BROTHERS ASSOCIATION, INC.

KNOW ALL MEN BY THESE PRESENTS:

That LOUISVILLE AND JEFFERSON COUNTY BIG BROTHERS ASSOCIATION, INC., a corporation duly organized under the laws of the Commonwealth of Kentucky, does hereby amend, effective August 15, 1968, its Articles of Incorporation by adding thereto Article IX.

ARTICLE IX

In the event of dissolution, any remaining assets of the corporation will be distributed for charitable purposes to a religious, charitable or educational organization which is exempt from Federal income tax under Sec. 501(c)(3) of the Internal Revenue Code.

There being no members entitled to vote thereon, a majority of the Board of Directors in office at their meeting on August 15, 1968, voted in favor of the above Article IX Amendment.

IN TESTIMONY WHEREOF witness the signature of the corporation by its duly authorized officers, pursuant to majority vote of its Board of Directors, this 15th day of August, 1968.

LOUISVILLE AND JEFFERSON COUNTY
BIG BROTHERS ASSOCIATION, INC.

By Frank J. Smith, President

STATE OF KENTUCKY)
) SS
COUNTY OF JEFFERSON)

The undersigned Notary Public, in and for the State and County aforesaid, hereby certifies that the foregoing instrument in writing was produced to me in said State and County and acknowledged by Frank Smith, President, and by Ronald Lorenz, Secretary, of Louisville and Jefferson County Big Brothers Association, Inc., to be said corporation's act and deed and their act and deed as officers thereof this 18th day of August, 1968.

My Commission expires 10-1-70.

John A. Gold
Notary Public, Jefferson County, Kentucky

This instrument prepared by:
JOHN A. GOLD, ATTORNEY
606 Louisville Trust Bldg.
Louisville, Kentucky

By John A. Gold

ORIGINAL COPY
FILED AND RECORDED

James K. Begley

AUG 22 1968

SECRETARY OF STATE OF KENTUCKY
FRANKFORT, KENTUCKY
BY James K. Begley
ASSISTANT SECRETARY OF STATE

SECOND AMENDMENT OF ARTICLES OF INCORPORATION

OF

LOUISVILLE AND JEFFERSON COUNTY
BIG BROTHERS ASSOCIATION, INC.

TO BE CALLED

BIG BROTHERS OF LOUISVILLE, INC.

KNOW ALL MEN BY THESE PRESENTS:

That LOUISVILLE AND JEFFERSON COUNTY BIG BROTHERS ASSOCIATION, INC., a corporation duly organized under the laws of the Commonwealth of Kentucky, does hereby amend, effective April 30, 1969, its Articles of Incorporation to delete the wording of Article I thereof and to substitute in its stead the following wording:

"ARTICLE I

The name of the corporation shall be BIG BROTHERS OF LOUISVILLE, INC."

There being no members entitled to vote thereon, a majority of the Board of Directors in office at their meeting on April 21, 1969, voted in favor of the above Article I Amendment.

IN TESTIMONY WHEREOF, witness the signatures of the corporation by its duly authorized officers, pursuant to majority vote of its Board of Directors, this 30 day of April, 1969.

LOUISVILLE AND JEFFERSON COUNTY
BIG BROTHERS ASSOCIATION, INC.

By Paul A. Smith, President

By Joseph G. Rows, Secretary

STATE OF KENTUCKY)
 (SS.
COUNTY OF JEFFERSON)

The undersigned Notary Public, in and for the State and County aforesaid, hereby certifies that the foregoing instrument in writing was produced to me in said State and County and acknowledged by Frank S. Smith, President, and by Joseph G. Rous, Secretary, of Louisville and Jefferson County Big Brothers Association, Inc., to be said corporation's act and deed and their act and deed as officers thereof this 30th day of April, 1969.

My commission expires 10-1-70



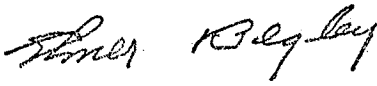
Notary Public, Jefferson County,
Kentucky

This Instrument Was Prepared By:



John A. Nold, Attorney
606 Louisville Trust Building
Louisville, Kentucky 40202
587-0555

ORIGINAL COPY
FILED AND RECORDED



MAY 7 1969

SECRETARY OF STATE OF KENTUCKY
FRANKFORT, KENTUCKY
BY 
ASSISTANT SECRETARY OF STATE

STATE OF KENTUCKY

SS

COUNTY OF JEFFERSON

The undersigned Notary Public, in and for the State and County aforesaid, hereby certifies that the foregoing instrument in writing was produced to me in said State and County and acknowledged by Frederick Wright, President, and by Bobby Turner, Secretary of Big Brothers of Louisville, Inc., to be said corporation's act and deed and their act and deed as officers thereof this 10th day of November, 1976.

My Commission expires: August 20, 1976

Edward S. Carle
Notary Public, State-At-Large
Kentucky

This Instrument Was Prepared By:

Edward S. Carle
EDWARD S. CARLE, Attorney
Suite 507
310 West Liberty Street
Louisville, KY 40202
Phone: 587-1823

FILED
SECRETARY OF STATE OF KENTUCKY
FRANKFORT, KENTUCKYARTICLES OF AMENDMENT
TO THE
ARTICLES OF INCORPORATION
OF

BIG BROTHERS/BIG SISTERS OF KENTUCKIANA, INC.

FEB 8 1985

Dorell P. Davis
SECRETARY OF STATE *dep*

Pursuant to the provisions of KRS 273.267, the undersigned corporation executes these Articles of Amendment to its Articles of Incorporation:

FIRST: The name of the corporation is Big Brothers/Big Sisters of Kentuckiana, Inc.

SECOND: The following amendments to the Articles of Incorporation were adopted on December 17, 1984, in the manner prescribed by KRS 273.263:

ARTICLE X

Any Director may be removed from office with or without cause in such manner as may be provided in the Bylaws.

THIRD: The corporation having no members entitled to vote thereon, the foregoing amendment was adopted at a meeting of the Board of Directors held on December 17, 1984, at which meeting they received the vote of a majority of directors then in office.

Dated: 1/28/85.

BIG BROTHERS/BIG SISTERS OF
KENTUCKIANA, INC.

By *Bruce Dewitt*
Vice-President

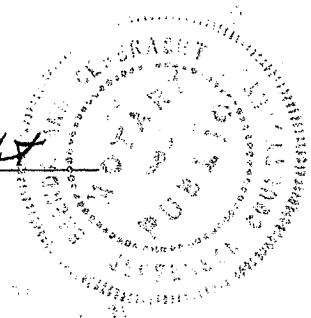
By Ken Hawkins
Secretary

STATE OF KENTUCKY)
: SS
COUNTY OF JEFFERSON)

28th I, a notary public, do hereby certify that on this day of January, 1985, personally appeared before me Bruce Houston, who, being duly sworn, declared that he is the Vice-President of Big Brothers/Big Sisters of Kentuckiana, Inc., that he signed the foregoing document as President of the corporation, and that the statements contained therein are true.

My commission expires: Dec 9, 1986.

Brenda Ann Gelsucht
Notary Public

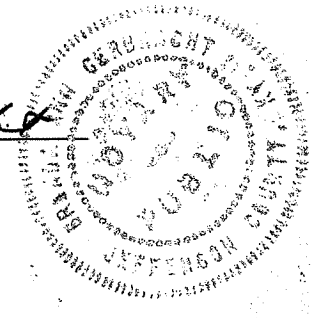


STATE OF KENTUCKY)
: SS
COUNTY OF JEFFERSON)

28th I, a notary public, do hereby certify that on this day of January, 1985, personally appeared before me Ken Hawkins, who, being duly sworn, declared that he is the Secretary of Big Brothers/Big Sisters of Kentuckiana, Inc., that he signed the foregoing document as Secretary of the corporation, and that the statements contained therein are true.

My commission expires: Dec 9, 1986.

Brenda Ann Gelsucht
Notary Public



This document prepared by:

Cynthia W. Young
Cynthia W. Young
WYATT, TARRANT & COMBS
2800 Citizens Plaza
Louisville, KY 40202
(502) 589-5235

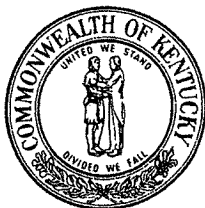
Handwritten notes:
OS'S
M
64664

END OF DOCUMENT

Commonwealth of Kentucky

OFFICE OF
SECRETARY OF STATE

DREXELL R. DAVIS
Secretary



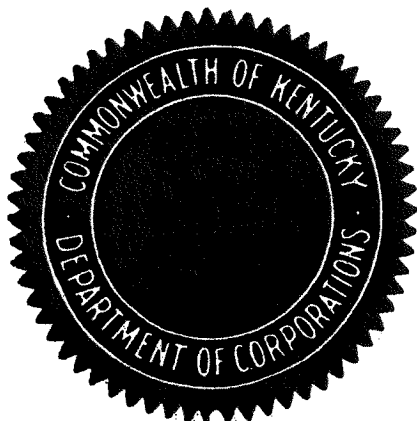
FRANKFORT,
KENTUCKY

CERTIFICATE OF AMENDMENT TO ARTICLES OF INCORPORATION

I, DREXELL R. DAVIS, Secretary of State of the Commonwealth of Kentucky, do hereby certify that Amended Articles of Incorporation of

BIG BROTHERS/BIG SISTERS OF KENTUCKIANA, INC.

amended pursuant to Kentucky Revised Statutes, ~~200A~~, (273) duly signed and verified or acknowledged according to law, have been filed in my office by said corporation, and that all taxes, fees and charges payable upon the filing of said Articles of Amendment have been paid.



SECRETARY OF STATE

*Given under my hand and seal of Office as Secretary of State,
at Frankfort, Kentucky, this _____ 8TH
day of _____ FEBRUARY _____, 19 85.*

Drexell R. Davis, Jr.

SECRETARY OF STATE

ASSISTANT SECRETARY OF STATE

0078904.09

kdcoleman
AMDMichael G. Adams
Kentucky Secretary of State
Received and Filed:
1/13/2022 7:54 AM
Fee Receipt: \$8.00

COMMONWEALTH OF KENTUCKY
MICHAEL G. ADAMS, SECRETARY OF STATE

Division of Business Filings
P.O. Box 718
Frankfort, KY 40602
(502) 564-3490
www.sos.ky.gov

Articles of Amendment
(Domestic Nonprofit Corporation)

NPA

Pursuant to the provisions of KRS 14A and KRS Chapter 273, the undersigned applies to amend articles and, for that purpose, submits the following statements:

1. The name of the corporation on record with the Office of the Secretary of State is:

Big Brothers/Big Sisters of Kentuckiana, Inc.

(The name must be identical to the name on record with the Secretary of State.)

2. The text of each amendment adopted: See Exhibit A

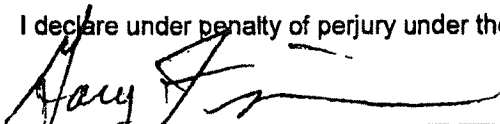
3. The date of adoption of each amendment was December 1, 2021.

4. Check either a, b or c (whichever is applicable):

- a. ☐ The amendment(s) was (were) duly adopted by a quorum present at such meeting and that such amendment received at least two-thirds (2/3) of the votes which members present at such meeting or represented by proxy were entitled to cast.
- b. ☐ The amendment(s) was (were) duly adopted by consent in writing and was (were) signed by all members entitled to vote with respect thereto.
- c. ☒ The amendment(s) was (were) duly adopted by the board of directors and such amendment(s) received the vote of a majority of the directors in office since there are no members or members entitled to vote.

5. This application will be effective upon filing.

I declare under penalty of perjury under the laws of Kentucky that the forgoing is true and correct.


Signature of Officer or Chairman of the Board

Gary Friedman

Printed Name

CEO/Chairman of the Board

Title

12/2/21

Date

FIFTH ARTICLES OF AMENDMENT
TO THE
ARTICLES OF INCORPORATION
OF
BIG BROTHERS/BIG SISTERS OF KENTUCKIANA, INC.

Pursuant to the provisions of KRS 273.267, the undersigned corporation executes these Articles of Amendment to its Articles of Incorporation:

FIRST: The name of the corporation is Big Brothers/Big Sisters of Kentuckiana, Inc.

SECOND: The following amendments to the Articles of Incorporation were adopted on December 1, 2021 in the manner prescribed by KRS 273.263:

Article III

The purpose for the corporation is to conduct and carry on its work, not for profit, but exclusively for charitable, scientific or educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986, as amended ("Code") (references herein to sections or provisions of the Code shall be deemed to include and refer to, to the extent applicable, any similar sections or provisions of any subsequent Federal tax laws), in such manner (i) that no part of its income or property shall inure to the private benefit of any donor, director or individual having a personal or private interest in the activities of the Corporation, except as reasonable compensation for services actually rendered, (ii) that it shall not directly or indirectly participate in or intervene in any political campaign on behalf of any candidate for public office, and (iii) that no substantial part of its activities shall be carrying on propaganda or otherwise attempting to influence legislation. More specifically, this includes but is not limited to:

- a. organizing a body of mature and responsible adults to interest themselves individually and collectively in the welfare of youth in the applicable community who may be at risk and to take a direct personal and friendly interest in the youth which will promote their physical, mental and civic development and growth;
- b. reviewing and vetting all applicants for the program to ensure participants are qualified, willing, and able to safely and fully participate in the program; and,
- c. recruiting participants for the program from within the community.

Article V

The principal office of the corporation is located at 1519 Gardiner Lane, Suite B, Louisville, Kentucky, 40218 and its registered agent is Gary Friedman, CEO of Big Brother/Big Sisters of Kentuckiana, Inc.

THIRD: The corporation having no members entitled to vote thereon, the foregoing amendment was adopted at a meeting of the Board of Directors held on December 1, 2021 at which meeting they received the vote of a majority of directors then in office.

Dated: December 2, 2021.

BIG BROTHERS/BIG SISTERS OF
KENTUCKIANA, INC.

By *Gary Friedman*
Gary Friedman, Registered Agent/ CEO of
Big Brothers/Big Sisters of Kentuckiana,
Inc.

STATE OF KENTUCKY)
 : SS
COUNTY OF JEFFERSON)

I, a notary public, do hereby certify that on this 2nd day of December 2021,
personally appeared before me Gary Friedman, who, being duly sworn, declared that he is
the Registered Agent and CEO of Big Brothers/Big Sisters of Kentuckiana, Inc., that he
signed the foregoing document and the statements contained therein are true.

My commission expires: 08/08/2023

T. Baker
Notary Public

TERRI BAKER Notary Public - State at Large Kentucky My Commission Expires Aug. 8, 2023 Notary ID 628452
--

This document prepared by:

Marcia L. Pearson
Attorney at Law
WILSON ELSER
100 Mallard Creek Road, Suite 250
Louisville, KY 40207
(502) 736-8918

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.

Big Brothers Big Sisters of Kentuckiana, 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.

☐ Individual/sole proprietor or single-member LLC

☐ C Corporation

☐ S Corporation

☐ Partnership

☐ Trust/estate

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

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

☒ Other (see instructions) ►

Non-profit

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

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

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

1519 Gardiner Lane

6 City, state, and ZIP code

Louisville, KY 40218

Requester's name and address (optional)

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

____ - ____ - ____

or

Employer identification number

6 1 - 6 0 5 7 8 5 6

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign
Here

Signature of
U.S. person ►

Brenda Bankston

Date ► **2.2.2022**

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.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

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

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

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

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

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

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

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

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

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. Partnership, LLC that is not a single-member LLC, C corporation, or S corporation. Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual	Individual/sole proprietor or single-member LLC
• Sole proprietorship, or	
• Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	
• LLC treated as a partnership for U.S. federal tax purposes,	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or	
• LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

• Generally, individuals (including sole proprietors) are not exempt from backup withholding.

• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

• Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

2—The United States or any of its agencies or instrumentalities

3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

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

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

² Circle the minor's name and furnish the minor's SSN.

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

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

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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

**BIG BROTHERS BIG SISTERS
OF KENTUCKIANA, INC. –
LOUISVILLE, KENTUCKY**

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY
INFORMATION**

**YEARS ENDED
JUNE 30, 2021 AND 2020**

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.

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500 NORTH HURSTBOURNE PARKWAY, SUITE 150, LOUISVILLE, KENTUCKY 40222 • PHONE: 502.423.0311 • FAX: 502.339.7103

Independent Auditor's Report

Board of Directors
Big Brothers Big Sisters of Kentuckiana, Inc.
Louisville, Kentucky

We have audited the accompanying financial statements of **Big Brothers Big Sisters of Kentuckiana, Inc.**, which comprise the statements of financial position as of June 30, 2021 and 2020, 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 **Big Brothers Big Sisters of Kentuckiana, Inc.** as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Louisville, Kentucky
December 1, 2021

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020

ASSETS		<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$	938,555	\$ 708,494
Investments		916,364	236,994
Metro United Way receivable		125,060	138,498
Grants and other receivables		231,164	73,606
Pledges receivable, net		64,899	19,799
In kind supplies inventory		40,889	3,970
Prepaid expenses		22,121	10,602
Property and equipment, net		1,023,504	1,057,366
TOTAL ASSETS		<u>\$ 3,362,556</u>	<u>\$ 2,249,329</u>
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable	\$	32,751	\$ 15,796
Accrued expenses		119,337	100,581
Deferred revenue		19,201	35,940
Capital lease obligations		4,114	8,287
Total Liabilities		<u>175,403</u>	<u>160,604</u>
Net Assets			
Without donor restrictions		2,528,479	1,638,361
With donor restrictions		658,674	450,364
Total Net Assets		<u>3,187,153</u>	<u>2,088,725</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 3,362,556</u>	<u>\$ 2,249,329</u>

See notes to financial statements.

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2021 AND 2020

	2021			2020		
	Without Donor Restrictions	With Donor Restrictions	Totals	Without Donor Restrictions	With Donor Restrictions	Totals
REVENUES AND SUPPORT						
Metro United Way	\$ 43,526	\$ 128,810	\$ 172,336	\$ 3,340	\$ 138,498	\$ 141,838
Grants	907,113	504,845	1,411,958	14,500	645,012	659,512
Paycheck Protection Program loans	278,300	-	278,300	-	268,500	268,500
Contributions	512,501	25,019	537,520	282,479	190,000	472,479
Special events, net of costs of direct benefits to donors	391,365	-	391,365	323,277	-	323,277
Investment return	11,750	-	11,750	6,807	-	6,807
Gifts in kind	128,902	-	128,902	71,281	-	71,281
Loss on disposal of property and equipment	(291)	-	(291)	(5,383)	-	(5,383)
Net assets released from restrictions	450,364	(450,364)	-	1,425,955	(1,425,955)	-
Total Revenues and Support	2,723,530	208,310	2,931,840	2,122,256	(183,945)	1,938,311
EXPENSES						
Program services	1,318,714	-	1,318,714	1,375,811	-	1,375,811
Management and general	204,658	-	204,658	190,485	-	190,485
Fundraising	310,040	-	310,040	249,420	-	249,420
Total Expenses	1,833,412	-	1,833,412	1,815,716	-	1,815,716
Change in Net Assets	890,118	208,310	1,098,428	306,540	(183,945)	122,595
Net Assets at Beginning of Year	1,638,361	450,364	2,088,725	1,331,821	634,309	1,966,130
Net Assets at End of Year	\$ 2,528,479	\$ 658,674	\$ 3,187,153	\$ 1,638,361	\$ 450,364	\$ 2,088,725

See notes to financial statements.

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

			<u>Fundraising</u>		
	Program	Management and General	For Kids Sake	Other Fundraising	Total
Salaries	\$ 850,135	\$ 138,558	\$ 9,104	\$ 184,454	\$ 1,182,251
Employee benefits	71,269	11,784	-	15,537	98,590
Payroll taxes	78,308	10,953	-	14,810	104,071
Occupancy	15,214	1,802	-	3,003	20,019
Computer/software	18,628	5,670	4,667	16,199	45,164
Insurance	34,474	1,089	-	726	36,289
Postage and shipping	3,350	204	312	531	4,397
Professional fees	21,042	16,834	-	8,884	46,760
Printing	5,016	836	-	2,508	8,360
National dues	21,653	1,444	-	962	24,059
Equipment rental and maintenance	12,493	-	-	-	12,493
Telephone	24,736	2,929	-	4,882	32,547
Staff training	3,631	115	-	76	3,822
Office supplies	2,068	247	-	409	2,724
Travel	2,939	31	-	124	3,094
Advertising	699	10	70	276	1,055
Conferences and meetings	726	23	17	15	781
Memberships and dues	1,890	1,890	-	420	4,200
Appreciation	106	-	300	-	406
Activities	2,571	-	7,530	-	10,101
Miscellaneous	4,333	-	1,988	-	6,321
Recruitment	16,196	-	-	-	16,196
Interest	68	-	-	-	68
Special events	12,888	-	-	15,753	28,641
Provision for uncollectible pledges	(2,767)	-	-	-	(2,767)
Gifts in kind	75,766	5,350	-	8,335	89,451
Depreciation and amortization	41,282	4,889	-	8,148	54,319
Total Functional Expenses	\$ 1,318,714	\$ 204,658	\$ 23,988	\$ 286,052	\$ 1,833,412

See notes to financial statements.

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2020

			<u>Fundraising</u>		
	Program	Management and General	Bowl for Kids Sake	Other Fundraising	Total
Salaries	\$ 852,214	\$ 131,757	\$ 11,965	\$ 153,708	\$ 1,149,644
Employee benefits	77,952	11,110	-	12,209	101,271
Payroll taxes	77,565	10,445	-	12,201	100,211
Occupancy	16,659	1,973	-	3,288	21,920
Computer/software	38,150	2,543	3,508	10,173	54,374
Insurance	33,185	1,048	-	699	34,932
Postage and shipping	4,562	283	75	735	5,655
Professional fees	24,445	17,960	-	7,483	49,888
Printing	3,008	416	-	1,203	4,627
National dues	24,041	1,603	-	1,068	26,712
Equipment rental and maintenance	10,870	-	-	-	10,870
Telephone	31,251	3,701	-	6,168	41,120
Staff training	1,428	45	-	30	1,503
Office supplies	2,581	305	19	509	3,414
Travel	16,248	171	2	684	17,105
Advertising	1,633	23	794	644	3,094
Conferences and meetings	2,075	66	286	44	2,471
Memberships and dues	1,830	1,830	-	407	4,067
Appreciation	-	-	59	-	59
Activities	12,545	-	1,097	-	13,642
Miscellaneous	6,046	-	2,284	-	8,330
Recruitment	17,341	-	-	-	17,341
Interest	444	14	-	9	467
Special events	6,348	-	-	7,759	14,107
Provision for uncollectible pledges	2,952	-	(766)	-	2,186
Gifts in kind	68,104	179	1,840	881	71,004
Depreciation and amortization	42,334	5,013	-	8,355	55,702
Total Functional Expenses	\$ 1,375,811	\$ 190,485	\$ 21,163	\$ 228,257	\$ 1,815,716

See notes to financial statements.

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING ACTIVITIES		
Change in net assets	\$ 1,098,428	\$ 122,595
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	54,319	55,702
Donated stock included in contributions	(29,446)	(27,121)
Loss on disposal of property and equipment	291	5,383
Realized and unrealized gains on investments	(8,032)	(3,935)
(Increase) decrease in assets:		
Metro United Way receivable	13,438	87,071
Grants and other receivables	(157,558)	61,184
Pledges receivable	(45,100)	38,001
Inventory	(36,919)	(1,493)
Prepaid expenses	(11,519)	7,956
Increase (decrease) in liabilities:		
Accounts payable	16,955	(16,458)
Accrued expenses	18,756	31,731
Deferred revenue	(16,739)	29,100
Net Cash Provided By Operating Activities	<u>896,874</u>	<u>389,716</u>
INVESTING ACTIVITIES		
Purchase of property and equipment	(20,748)	(4,093)
Purchase of investments	(676,501)	(172,179)
Proceeds received on sale of investments	34,609	104,178
Net Cash Used In Investing Activities	<u>(662,640)</u>	<u>(72,094)</u>
FINANCING ACTIVITIES		
Principal payments under capital lease obligations	(4,173)	(3,446)
Net Cash Used In Financing Activities	<u>(4,173)</u>	<u>(3,446)</u>
Net Increase in Cash and Cash Equivalents	230,061	314,176
Cash and cash equivalents at beginning of year	<u>708,494</u>	<u>394,318</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 938,555</u></u>	<u><u>\$ 708,494</u></u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash payments for:		
Interest	71	467

See notes to financial statements.

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Big Brothers Big Sisters of Kentuckiana, Inc. (the "Organization") is a not-for-profit organization formed to provide children facing adversity with relationships that allows youth to achieve their full potential. The Organization's work is complete by creating and supporting one-to-one mentoring relationships that ignite the power and promise of youth. The Organization serves the Louisville, Kentucky metropolitan area and surrounding counties including three Southern Indiana counties.

Basis of Presentation

The financial statements of the Organization are presented on the accrual basis of accounting. The Organization reports information regarding its financial position and activities in two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. Contributions whose restrictions are met in the same period are treated as net assets without donor restrictions. The terms are defined below:

Net assets with donor restrictions - Net assets subject to donor-imposed restrictions (donors include other types of contributions, including makers of certain grants).

Net assets without donor restrictions - Net assets not subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts in the financial statements and accompanying notes. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers all unrestricted cash and highly liquid investment securities with maturities of three months or less at time of purchase to be cash and cash equivalents.

Concentration of Credit Risk

The Organization maintains its cash at various financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation. At times, the balances may be in excess of federal insured limits. As of June 30, 2021, the Organization had a balance of \$302,306 in excess of insured limits.

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2021 AND 2020

(1 – continued)

Revenues and Support

On July 1, 2019, the Organization adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* and FASB ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. These two ASUs were adopted together as of July 1, 2019, and establish standards for characterizing grants and similar contracts with resource providers as either exchange transactions or conditional contributions. ASU 2014-09 was adopted on a modified retrospective basis to agreements that were not completed at July 1, 2019. ASU 2018-08 was applied on a modified prospective basis to agreements that were not completed July 1, 2019, or that were entered into after that date. The adoption did not have a material impact on the timing of revenue recognition as of the adoption date and did not result in a cumulative effect adjustment to net assets.

The Organization's non-contribution revenue, which is most commonly associated with fundraising events, contain a single delivery element and revenue is recognized at a single point in time when control transfers to the customer. Revenue is recognized for exchange transactions when the customers receive the services provided. Customers are generally billed before attending events. In some instances, the Organization receives deposits from customers before the events are held, which result in contract liabilities.

Grants and contribution revenue is considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support with donor restrictions that increases that net asset class.

Contributions receivable are stated at the amount management expects to collect from outstanding balances. Management reviews all contribution receivable balances that are past due and based on an assessment of current creditworthiness, estimates the portion, if any, of the balance that will not be collected. Estimated uncollectible accounts increase the allowance for doubtful accounts and when the accounts receivable are written off, the allowance for doubtful accounts is decreased. As of June 30, 2021 and 2020, the allowance for uncollectible pledges totaled \$3,315 and \$6,082, respectively.

Contributed services that require specific expertise and would normally have been purchased and donated services that create or enhance non-financial assets are recorded at fair market value. Those donated services that do not meet these specific criteria are not reflected in the financial statements. Approximately 48,463 and 55,468 volunteer hours were donated to the Organization during the years ended June 30, 2021 and 2020, respectively. This time represents non-professional services, such as mentoring, and is, therefore, not recorded in the accompanying financial statements. An approximate economic value for in-kind hours per the City of Louisville for 2021 and 2020 is \$22.18 and \$21.17 per hour, respectively. Applying this rate, the Organization mentor services can be valued at approximately \$1,075,000 and \$1,174,000 for the years ended June 30, 2021 and 2020, respectively.

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2021 AND 2020

(1 – continued)

Investments

Investments in marketable securities with readily determinable fair values are measured at fair market value in the statement of net assets. The unrealized gains or losses on investments are included in the change in net assets.

Property and Equipment

Purchased property and equipment are recorded at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are recorded as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. The Organization's policy is to capitalize asset purchases exceeding \$500. Amortization expense from capital leases is included with depreciation expense. Property and equipment are depreciated using the straight-line method over the assets useful lives.

Expenditures for maintenance and repairs are expensed as incurred.

Advertising Costs

Advertising costs are expensed as incurred. These expenses totaled \$1,055 and \$3,094 for the years ended June 30, 2021 and 2020, respectively.

Expense Allocation

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Income Taxes

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

The Organization has implemented the accounting guidance for uncertainty in income taxes. Under that guidance, tax positions need to be recognized in the financial statements when it is more-likely-than-not the position will be sustained upon examination by the tax authorities. As of June 30, 2021, the Organization has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. The Organization files federal Form 990. The Organization is not currently being examined and management believes its tax-exempt status would be upheld under examination.

Newly Issued Standards

Effective for the fiscal year ending June 30, 2020, the Organization has adopted accounting standard No. 2014-09, *Revenue from Contracts with Customers* and FASB ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, issued by The Financial Accounting Standards Board.

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2021 AND 2020

(1 – continued)

The Financial Accounting Standards Board has also issued accounting standard No. 2016-02, *Leases*, concerning the accounting for leases effective for years beginning after December 15, 2021. The Organization is evaluating the impact the adoption of this standard will have on future financial position and results of operations.

(2) **LIQUIDITY**

The Organization's financial assets available within one year of the statement of financial position date for general expenditure are as follows:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 938,555	\$ 708,494
Investments	916,364	236,994
Metro United Way receivable	125,060	138,498
Grants and other receivables	231,164	73,606
Pledges receivable, net	64,899	19,799
	<u>2,276,042</u>	<u>1,177,391</u>
Less net assets with donor restrictions	<u>(658,674)</u>	<u>(450,364)</u>
	<u><u>\$ 1,617,368</u></u>	<u><u>\$ 727,027</u></u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization invests cash in excess of daily requirements in short-term investments such as bonds and certificates of deposit. To help manage unanticipated liquidity needs, the Organization has a line of credit in the amount of \$300,000, all of which remained available at June 30, 2021.

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2021 AND 2020

(3) INVESTMENTS

Investments at June 30, 2021 and 2020 consist of the following:

	<u>Cost</u>	<u>Market Value</u>	<u>Unrealized Gain (Loss)</u>
June 30, 2021:			
Taxable bonds	\$ 64,027	\$ 69,062	\$ 5,035
Taxable bond funds	830,607	828,736	(1,871)
Stock funds	7,659	7,986	327
Balanced funds	10,076	10,580	504
Total investments	\$ 912,369	\$ 916,364	\$ 3,995
	<u>Cost</u>	<u>Market Value</u>	<u>Unrealized Gain (Loss)</u>
June 30, 2020:			
Taxable bonds	\$ 64,027	\$ 66,808	\$ 2,781
Taxable bond funds	172,062	169,213	(2,849)
Stocks	213	973	760
Total investments	\$ 236,302	\$ 236,994	\$ 692

The Organization has investments in corporate bonds and certificates of deposit that are held by investment managers engaged by the Organization and are therefore subject to concentrations of credit risk. Investments are made by the investment managers and monitored by the Board of Directors through the Finance Committee. Though the market value of the investments is subject to fluctuations on a year-to-year basis, management believes the investment policy is prudent for the long-term welfare of the Organization.

(4) PLEDGES RECEIVABLE

The Organization has pledges receivable related to special events and other contributions. Pledges receivable as of June 30, 2021 and 2020 were as follows:

	<u>2021</u>	<u>2020</u>
Special events pledges	\$ 38,770	\$ 17,542
Other pledges	29,444	8,339
Gross pledges receivable	68,214	25,881
Less allowance for uncollectible pledges	(3,315)	(6,082)
Total	\$ 64,899	\$ 19,799

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2021 AND 2020

(4 – continued)

Gross pledges receivable are due according to the following schedule:

	<u>2021</u>	<u>2020</u>
Less than one year	\$ 68,214	\$ 25,881

At June 30, 2021, approximately 34% of gross pledges receivable was from one donor, and at June 30, 2020, approximately 54% of gross pledges receivable were from two donors.

(5) PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2021 and 2020 consists of the following:

	<u>2021</u>	<u>2020</u>
Land	\$ 131,600	\$ 131,600
Building and building improvements	1,333,116	1,324,955
Furniture and fixtures	75,821	75,821
Equipment	114,748	111,567
	<u>1,655,285</u>	<u>1,643,943</u>
Less accumulated depreciation	<u>631,781</u>	<u>586,577</u>
Property and equipment, net	<u><u>\$ 1,023,504</u></u>	<u><u>\$ 1,057,366</u></u>

(6) LINE OF CREDIT

The Organization has a line of credit with Republic Bank & Trust Company of \$300,000 which bears interest at a variable rate equal to the prime rate (3.25% as of June 30, 2021). The collateral pledged on the line of credit is a mortgage and all other Organization assets. The Organization had no outstanding balance due on the line of credit at June 30, 2021 and 2020. The line of credit matures on October 20, 2023.

(7) CAPITAL LEASE OBLIGATIONS

The Organization leases equipment under capital leases. The following is a summary of leased assets included in property and equipment:

	<u>2021</u>	<u>2020</u>
Equipment	\$ 18,810	\$ 18,810
Accumulated amortization	<u>(15,362)</u>	<u>(11,600)</u>
	<u><u>\$ 3,448</u></u>	<u><u>\$ 7,210</u></u>

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2021 AND 2020

(7 – continued)

Future minimum payments under the capital lease obligations are as follows:

Year ending June 30:

2022	\$ 4,219
	<u>4,219</u>
Less amount representing interest	<u>105</u>
Total minimum payments required	<u><u>\$ 4,114</u></u>

(8) **OPERATING LEASES**

Beginning in June 2016, the Organization leased administrative space in Hardin County under a noncancelable operating lease with an initial term of at least one year with payments beginning in July 2016. This lease became month-to-month during the year. Total rent expense for the years ended June 30, 2021 and 2020 was \$6,000.

(9) **GIFTS IN KIND**

Gifts in kind, inclusive of For Kids' Sake, included in revenues, expenses and/or assets totaled \$92,052 and \$71,880, respectively, for the years ended June 30, 2021 and 2020. Gifts in kind include direct benefits to donors totaling \$2,601 and \$876, respectively, for the years ended June 30, 2021 and 2020.

(10) **NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions for the years ended June 30, 2021 and 2020, were as follows:

	<u>Balance</u>		<u>Revenue and</u>	<u>Net assets</u>		<u>Balance</u>
	<u>June 30, 2020</u>		<u>Support</u>	<u>Released From</u>		<u>June 30, 2021</u>
				<u>Restrictions</u>		
Community based	\$ 201,300	\$	489,730	\$ (201,300)	\$	489,730
School to work	244,098		118,000	(244,098)		118,000
Capital improvement	4,966		-	(4,966)		-
Other	-		25,925	-		25,925
Scholarships	-		25,019	-		25,019
	<u>\$ 450,364</u>	\$	<u>658,674</u>	\$ (450,364)	\$	<u>658,674</u>

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2021 AND 2020

(11) RETIREMENT PLAN

The Organization has a 401(k) retirement plan (Plan) which covers employees who have attained the age of 21 and work a minimum of 20 hours per week. After one year of service, the Organization matches employee contributions up to a maximum of 3% of the employees' compensation. The Plan allows for an employer discretionary profit sharing contribution. Total contributions made by the Organization to the Plan were \$20,007 and \$19,745 for the years ended June 30, 2021 and 2020, respectively.

(12) SPECIAL EVENTS

Special events consisted of the following for the years ended June 30, 2021 and 2020:

	<u>Gross</u> <u>Revenue</u>	Cost of Direct Benefit <u>to Donors</u>	<u>Expenses</u>	Net <u>Revenue</u>
June 30, 2021:				
For Kids Sake	\$ 138,851	\$ (4,781)	\$ (23,988)	\$ 110,082
Links for Littles	202,493	(24,300)	(13,843)	164,350
Other Events	87,046	(7,944)	(14,798)	64,304
	<u>\$ 428,390</u>	<u>\$ (37,025)</u>	<u>\$ (52,629)</u>	<u>\$ 338,736</u>

	<u>Gross</u> <u>Revenue</u>	Cost of Direct Benefit <u>to Donors</u>	<u>Expenses</u>	Net <u>Revenue</u>
June 30, 2020:				
Bowl for Kids Sake	\$ 206,787	\$ (9,034)	\$ (21,163)	\$ 176,590
Links for Littles/Arby's	81,166	(27,058)	(5,437)	48,671
Other Events	97,685	(26,269)	(8,670)	62,746
	<u>\$ 385,638</u>	<u>\$ (62,361)</u>	<u>\$ (35,270)</u>	<u>\$ 288,007</u>

(13) FAIR VALUE MEASUREMENTS

The Organization has adopted the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820 Fair Value Measurements, for financial and nonfinancial assets and liabilities.

ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC 820 establishes a fair value hierarchy that prioritizes the use of inputs used in valuation methodologies into the following three levels:

Level 1: Inputs to the valuation methodology are quoted prices, unadjusted, for identical assets or liabilities in active markets. A quoted market price in an active market provides the most reliable evidence of fair value and shall be used to measure fair value whenever available.

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2021 AND 2020

(13 – continued)

- Level 2: Inputs to the valuation methodology include quoted market prices for similar assets or liabilities in active markets; inputs to the valuation methodology include quoted market prices for identical or similar assets or liabilities in markets that are not active; or inputs to the valuation methodology that are derived principally from or can be corroborated by observable market data by correlation or other means.
- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement. Level 3 assets and liabilities include financial instruments whose value is determined using discounted cash flow methodologies, as well as instruments for which the determination of fair value requires significant management judgment or estimation.

A description of the valuation methodologies used for instruments measured at fair value, as well as the general classification of such instruments pursuant to the valuation hierarchy, is set forth below. These valuation methodologies were applied to all of the Organization's financial assets and liabilities carried at fair value. The table below presents the balances of assets measured at fair value on a recurring and non-recurring basis.

	Carrying Value			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
June 30, 2021:				
<i>Assets Measured on a Recurring Basis</i>				
Taxable bonds	\$ 69,062	\$ -	\$ -	\$ 69,062
Taxable bond funds	828,736	-	-	828,736
Stock funds	7,986	-	-	7,986
Balanced funds	10,580	-	-	10,580
June 30, 2020:				
<i>Assets Measured on a Recurring Basis</i>				
Taxable bonds	\$ 66,808	\$ -	\$ -	\$ 66,808
Taxable bond funds	169,213	-	-	169,213
Stocks	973	-	-	973

Bond, stock, and balanced funds, bonds, and stocks - valued at the closing price reported on the active market in which the individual securities are traded.

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2021 AND 2020

(14) PAYCHECK PROTECTION PROGRAM LOANS

During the year ended June 30, 2020, the Organization obtained a Paycheck Protection Program loan in the amount of \$268,500 and elected to account for it as a conditional grant. As of June 30, 2020, the proceeds were fully expended and the amount was recognized as grant revenue since the conditions of the use of the loan had been substantially met. The loan was fully forgiven in January 2021.

During the year ended June 30, 2021, the Organization obtained a second Paycheck Protection Program loan in the amount of \$278,300 and elected to account for it as a conditional grant. As of June 30, 2021, the proceeds had been fully expended and the amount has been recognized as grant revenue since the conditions of the use of the loan had been substantially met. This loan was fully forgiven in October 2021.

(15) COVID-19 PANDEMIC

In March of 2020, the World Health Organization declared COVID-19 a pandemic. The extent to which the pandemic impacts the Organization's operating results is dependent on the breadth and duration of the pandemic and could be affected by other factors management is not currently able to predict. Potential impacts include, but are not limited to, loss of or reduction to revenues and additional costs in response to the impact of COVID-19. Management believes the Organization is taking appropriate actions to respond to the pandemic. Management evaluates each event for potential risks and determines whether they should be held or cancelled based on the current state of the pandemic.

(16) SUBSEQUENT EVENTS

The Organization has evaluated whether any subsequent events that require recognition or disclosure in the accompanying financial statements and related notes thereto have taken place through December 1, 2021, the date these financial statements were available to be issued.



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Independent Auditor's Report on Supplementary Information

Board of Directors
Big Brothers Big Sisters of Kentuckiana, Inc.
Louisville, Kentucky

Our audit of the financial statements included in the preceding section of this report was conducted for the purpose of forming an opinion on those statements as a whole. The June 30, 2021 and 2020 supplementary information presented on pages 20-24 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Monroe Shine

Louisville, Kentucky
December 1, 2021

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
STATEMENTS OF ACTIVITIES BY LOCATION
YEAR ENDED JUNE 30, 2021

REVENUES AND SUPPORT	Jefferson	Oldham	Shelby	Harrison	Clark	Hardin	Nelson	Taylor	Grayson	Eliminations	Total
	County	County	County	County	County	County	County	County	County		
Metro United Way	\$ 102,223	\$ -	\$ 250	\$ -	\$ 12,350	\$ 47,263	\$ 5,000	\$ -	\$ 5,250	\$ -	\$ 172,336
Grants	1,194,848	7,043	7,146	23,616	159,462	9,702	-	-	10,141	-	1,411,958
Paycheck Protection Program loan	229,501	2,537	1,989	5,773	23,224	12,106	1,559	-	1,611	-	278,300
Contributions	475,551	15,691	750	22,011	16,877	6,588	-	-	52	-	537,520
Special events, net											
For Kids Sake	77,675	3,628	478	9,474	6,559	11,788	304	-	176	23,988	134,070
Other events	194,425	-	5,854	5,688	17,337	100	-	-	5,250	28,641	257,295
Investment return	11,750	-	-	-	-	-	-	-	-	-	11,750
Gifts in kind	124,484	-	-	832	3,553	33	-	-	-	-	128,902
Realized and unrealized gains (losses)	(291)	-	-	-	-	-	-	-	-	-	(291)
Branch dues	36,475	-	-	-	-	1,315	-	-	-	(37,790)	-
Total Revenues and Support	\$ 2,446,641	\$ 28,899	\$ 16,467	\$ 67,394	\$ 239,362	\$ 88,895	\$ 6,863	\$ -	\$ 22,480	\$ 14,839	\$ 2,931,840

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
STATEMENTS OF ACTIVITIES BY LOCATION - CONTINUED
YEAR ENDED JUNE 30, 2021

EXPENSES	Jefferson County	Oldham County	Shelby County	Harrison County	Clark County	Hardin County	Nelson County	Taylor County	Grayson County	Eliminations	Total
Salaries	\$ 934,909	\$ 32,068	\$ 7,024	\$ 34,712	\$ 73,457	\$ 81,232	\$ 2,210	\$ -	\$ 7,535	\$ 9,104	\$ 1,182,251
Employee benefits	73,434	4,394	670	5,444	4,877	8,670	141	-	960	-	98,590
Payroll taxes	81,825	3,242	659	3,552	6,155	7,809	172	-	657	-	104,071
Occupancy	14,019	-	-	-	-	6,000	-	-	-	-	20,019
Computer/software	40,497	-	-	-	-	-	-	-	-	4,667	45,164
Insurance	27,466	780	373	1,222	3,735	2,452	171	-	90	-	36,289
Postage and shipping	3,883	46	-	86	66	4	-	-	-	312	4,397
Professional fees	46,760	-	-	-	-	-	-	-	-	-	46,760
Printing	7,870	-	-	-	-	490	-	-	-	-	8,360
National dues	17,258	1,075	174	1,149	1,416	2,707	1	-	279	-	24,059
Equipment rental and maintenance	12,393	-	-	-	-	100	-	-	-	-	12,493
Telephone	30,972	-	-	240	200	1,135	-	-	-	-	32,547
Staff training	3,372	-	-	450	-	-	-	-	-	-	3,822
Office supplies	2,254	-	-	166	58	241	-	-	-	-	2,719
Travel	1,082	-	-	691	558	580	183	-	-	-	3,094
Advertising	985	-	-	-	-	-	-	-	-	70	1,055
Conferences and meetings	574	-	-	-	69	121	-	-	-	17	781
Memberships and dues	3,252	201	167	-	350	130	-	-	100	-	4,200
Appreciation	(232)	-	-	40	300	-	-	-	-	300	408
Activities	(1,681)	-	-	20	631	3,301	300	-	-	7,530	10,101
Miscellaneous	2,952	216	3	111	835	210	5	-	1	1,988	6,321
Recruitment	15,462	49	23	108	349	187	-	-	18	-	16,196
Interest	(84)	-	-	-	-	155	-	-	-	-	71
Special events	-	-	-	-	-	-	-	-	-	28,641	28,641
Provision for uncollectible pledges	(2,767)	-	-	-	-	-	-	-	-	-	(2,767)
Gifts in kind	87,564	-	-	832	1,022	33	-	-	-	-	89,451
Depreciation and amortization	52,794	247	-	-	-	1,278	-	-	-	-	54,319
Branch dues	-	2,266	1,317	5,325	19,067	7,185	618	-	2,012	(37,790)	-
	1,456,813	44,584	10,410	54,148	113,145	124,020	3,801	-	11,652	14,839	1,833,412
Change in Net Assets	989,828	(15,685)	6,057	13,246	126,217	(35,125)	3,062	-	10,828	-	1,098,428
Net Assets (Deficit) at Beginning of Year	2,049,975	37,846	43,129	(23,668)	48,780	(75,359)	39,060	(5,665)	(25,373)	-	2,088,725
Net Assets (Deficit) at End of Year	\$ 3,039,803	\$ 22,161	\$ 49,186	\$ (10,422)	\$ 174,997	\$ (110,484)	\$ 42,122	\$ (5,665)	\$ (14,545)	\$ -	\$ 3,187,153

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
STATEMENTS OF ACTIVITIES BY LOCATION - CONTINUED
YEAR ENDED JUNE 30, 2020

	Jefferson		Oldham		Shelby		Harrison		Clark		Hardin		Nelson		Taylor		Grayson		Total
	County		County		County		County		County		County		County		County		County		
REVENUES AND SUPPORT																			
Metro United Way	\$ 122,627	\$ -	\$ -	\$ 520	\$ -	\$ -	\$ 12,350	\$ 81	\$ 6,000	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ 260	\$ -	\$ -	\$ 141,838	
Grants	534,228	17,512	10,260	10,960	63,488	11,619	-	-	-	6,445	5,000	-	-	-	-	-	-	659,512	
Paycheck Protection Program loan	207,400	9,488	-	9,746	15,857	23,126	-	-	-	-	2,883	-	-	-	-	-	-	268,500	
Contributions	405,325	23,035	3,112	9,138	20,869	10,850	150	-	-	-	-	-	-	-	-	-	-	472,479	
Special events, net																			
Bowl for Kids Sake	112,976	4,055	154	23,188	8,332	27,596	289	-	-	-	-	-	-	-	-	-	-	197,753	
Other events	99,924	-	-	10,148	116	1,229	-	-	-	-	-	-	-	-	-	-	-	125,524	
Investment return	6,807	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,807	
Gifts in kind	67,836	-	-	425	2,717	303	-	-	-	-	-	-	-	-	-	-	-	71,281	
Realized and unrealized gains (losses)	(5,383)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,383)	
Branch dues	27,442	-	-	-	-	913	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenues and Support	\$ 1,579,182	\$ 54,090	\$ 14,046	\$ 63,605	\$ 123,729	\$ 75,717	\$ 6,439	\$ 6,705	\$ 7,883	\$ 6,915	\$ 1,938,311								

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
STATEMENTS OF ACTIVITIES BY LOCATION - CONTINUED
YEAR ENDED JUNE 30, 2020

	<u>Jefferson County</u>	<u>Oldham County</u>	<u>Shelby County</u>	<u>Harrison County</u>	<u>Clark County</u>	<u>Hardin County</u>	<u>Nelson County</u>	<u>Taylor County</u>	<u>Grayson County</u>	<u>Eliminations</u>	<u>Total</u>
EXPENSES											
Salaries	\$ 900,199	\$ 39,561	\$ 6,175	\$ 39,143	\$ 48,383	\$ 93,555	\$ (22)	\$ 1	\$ 10,684	\$ 11,965	\$ 1,149,644
Employee benefits	77,327	4,692	646	5,796	3,254	8,413	4	-	1,139	-	101,271
Payroll taxes	77,604	4,113	557	3,793	4,237	9,031	3	-	873	-	100,211
Occupancy	15,920	-	-	-	-	6,000	-	-	-	-	21,920
Computer/software	50,866	-	-	-	-	-	-	-	-	3,508	54,374
Insurance	27,109	792	368	1,084	2,903	2,467	-	-	209	-	34,932
Postage and shipping	4,935	46	-	367	95	137	-	-	-	75	5,655
Professional fees	49,532	-	-	-	356	-	-	-	-	-	49,888
Printing	3,692	-	-	264	31	640	-	-	-	-	4,627
National dues	20,378	535	262	1,324	1,744	1,980	39	58	392	-	26,712
Equipment rental and maintenance	10,718	-	-	-	-	152	-	-	-	-	10,870
Telephone	39,323	-	-	200	404	1,193	-	-	-	-	41,120
Staff training	1,503	-	-	-	-	-	-	-	-	-	1,503
Office supplies	3,114	-	-	-	61	220	-	-	-	19	3,414
Travel	11,747	616	77	1,409	1,132	2,040	50	-	32	2	17,105
Advertising	1,910	93	-	297	-	-	-	-	-	794	3,094
Conferences and meetings	1,824	-	-	-	75	286	-	-	-	286	2,471
Memberships and dues	3,057	150	167	48	423	130	-	-	92	-	4,067
Appreciation	-	-	-	-	-	-	-	-	-	59	59
Activities	10,615	-	-	181	1,537	212	-	-	-	1,097	13,642
Miscellaneous	4,822	146	8	201	484	380	5	-	-	2,284	8,330
Recruitment	15,991	152	173	-	477	516	-	-	32	-	17,341
Interest	262	-	-	-	-	205	-	-	-	-	467
Special events	-	-	-	-	-	-	-	-	-	14,107	14,107
Provision for uncollectible pledges	2,252	-	-	-	(100)	800	-	-	-	(766)	2,186
Gifts in kind	66,504	-	-	(200)	2,557	303	-	-	-	1,840	71,004
Depreciation and amortization	55,702	-	-	-	-	-	-	-	-	-	55,702
Branch dues	-	4,316	1,124	4,992	9,669	6,429	580	536	709	(28,355)	-
	1,456,906	55,212	9,557	58,899	77,722	135,089	659	595	14,162	6,915	1,815,716
Change in Net Assets	122,276	(1,122)	4,489	4,706	46,007	(59,372)	5,780	6,110	(6,279)	-	122,595
Net Assets (Deficit) at Beginning of Year	1,927,699	38,968	38,640	(28,374)	2,773	(15,987)	33,280	(11,775)	(19,094)	-	1,966,130
Net Assets (Deficit) at End of Year	\$ 2,049,975	\$ 37,846	\$ 43,129	\$ (23,668)	\$ 48,780	\$ (75,359)	\$ 39,060	\$ (5,665)	\$ (25,373)	\$ -	\$ 2,088,725

BIG BROTHERS BIG SISTERS OF KENTUCKIANA, INC.
SCHEDULES OF REVENUE AND EXPENSES –FOR KIDS SAKE
YEARS ENDED JUNE 30, 2021 AND 2020

	2021									
	<u>Jefferson County</u>	<u>Oldham County</u>	<u>Shelby County</u>	<u>Harrison County</u>	<u>Clark County</u>	<u>Hardin County</u>	<u>Nelson County</u>	<u>Taylor County</u>	<u>Grayson County</u>	<u>Total</u>
Revenue	\$ 99,575	\$ 4,197	\$ 481	\$ 11,007	\$ 8,053	\$ 15,053	\$ 309	\$ -	\$ 176	\$ 138,851
Expenses										
Cost of direct benefits to donors	2,379	478	-	1,487	267	170	-	-	-	4,781
Other expenses	19,521	91	3	46	1,227	3,095	5	-	-	23,988
Excess revenue over expenses	\$ 77,675	\$ 3,628	\$ 478	\$ 9,474	\$ 6,559	\$ 11,788	\$ 304	\$ -	\$ 176	\$ 110,082

	2020									
	<u>Jefferson County</u>	<u>Oldham County</u>	<u>Shelby County</u>	<u>Harrison County</u>	<u>Clark County</u>	<u>Hardin County</u>	<u>Nelson County</u>	<u>Taylor County</u>	<u>Grayson County</u>	<u>Total</u>
Revenue	\$ 138,452	\$ 4,222	\$ 162	\$ 24,271	\$ 8,783	\$ 30,603	\$ 294	\$ -	\$ -	\$ 206,787
Expenses										
Cost of direct benefits to donors	4,811	149	-	780	166	3,128	-	-	-	9,034
Other expenses	20,665	18	8	303	285	(121)	5	-	-	21,163
Excess revenue over expenses	\$ 112,976	\$ 4,055	\$ 154	\$ 23,188	\$ 8,332	\$ 27,596	\$ 289	\$ -	\$ -	\$ 176,590



Kentucky Secretary of State

Michael G. Adams

BIG BROTHERS/BIG SISTERS OF KENTUCKIANA, INC.

File Annual Report	File Certificate of Assumed Name (DBA)	
Change Address or Registered Agent	File Dissolution	
Printable Forms	Subscribe to changes made to this entity	Certificates

General Information

Organization Number	0078904
Name	BIG BROTHERS/BIG SISTERS OF KENTUCKIANA, INC.
Profit or Non-Profit	N - Non-profit
Company Type	KCO - Kentucky Corporation
Status	A - Active
Standing	G - Good
State	KY
File Date	12/26/1967
Organization Date	12/26/1967
Last Annual Report	5/6/2022
Principal Office	1519 GARDINER LANE SUITE B LOUISVILLE, KY 40218
Registered Agent	GARY FRIEDMAN 1519 GARDINER LANE SUITE B LOUISVILLE, KY 40218

Current Officers

President	Scott Godthaab
Vice President	Isac Roths
Secretary	Elias Oxendine
Treasurer	Jeanna Jones
Director	George Demaree

Director	Nate Simon
Director	Mary Stoddard
Director	Randy Hamilton
Director	Joe Bargione
Director	Wayne Davis
Director	Phil Milliner
Director	Jantzen O'Neal
Director	Stuart Wilson
Director	Andrea Strange
Director	Michael Mardis
Director	Whitney Allen
Director	Mark Bobo
Director	Andrew Cassis
Director	Todd Frossard
Director	Todd Rosenbaum
Director	Paul Schneider
Director	Eric Stout
Director	Matias Bentel
Director	Candice Bowen
Director	Trish Joseph

Individuals / Entities listed at time of formation

Director	LOUIS E SCHNEIDER
Director	JACK SEGELL
Director	JOHN W FISH
Director	R CHANDLER HERRICK
Director	MAURICE KOHNHORST
Director	LOUIS E SCHNEIDER
Director	JACK SEGELL
Director	JOHN W FISH
Director	R CHANDLER HERRICK
Director	MAURICE KOHNHORST
Director	LOUIS E SCHWEIDER
Director	JACK SEGELL
Director	JOHN W FISH
Director	R CHANDLER HERRICK
Director	MAURICE KOHNHORST
Incorporator	R CHANDLER HERRICK
Incorporator	MAURICE KOHNHORST
Incorporator	FRANK S SMITH
Incorporator	CHARLES HERRICK
Incorporator	MAURICE KOHNHORST
Incorporator	FRANK S SMITH
Incorporator	CHANDLER HERRICK
Incorporator	MAURICE KOHNHORST
Incorporator	FRANK S SMITH

Images available online

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

Annual Report	5/6/2022	1 page	PDF	
Amendment	1/13/2022	3 pages	tiff	PDF
Registered Agent name/address change	2/11/2021 5:11:29 PM	1 page	PDF	
Annual Report	2/11/2021	1 page	PDF	
Annual Report	3/11/2020	1 page	PDF	
Annual Report	4/19/2019	1 page	PDF	
Annual Report	4/11/2018	1 page	PDF	
Annual Report	4/24/2017	1 page	PDF	
Annual Report	6/1/2016	1 page	PDF	
Annual Report	6/11/2015	1 page	PDF	
Annual Report	6/17/2014	1 page	PDF	
Annual Report	1/9/2013	1 page	PDF	
Annual Report	4/3/2012	1 page	PDF	
Annual Report	2/9/2011	1 page	PDF	
Annual Report	3/19/2010	1 page	PDF	
Annual Report	6/4/2009	1 page	PDF	
Annual Report	2/15/2008	1 page	PDF	
Annual Report	6/15/2007	1 page	PDF	
Annual Report	2/1/2006	1 page	PDF	
Annual Report	3/9/2005	1 page	PDF	
Statement of Change	3/2/2005	1 page	tiff	PDF
Annual Report	7/17/2003	1 page	tiff	PDF
Annual Report	6/6/2002	5 pages	tiff	PDF
Annual Report	4/19/2001	6 pages	tiff	PDF
Annual Report	4/10/2000	2 pages	tiff	PDF
Annual Report	7/7/1999	5 pages	tiff	PDF
Annual Report	8/25/1998	5 pages	tiff	PDF
Reinstatement	2/10/1998	2 pages	tiff	PDF
Statement of Change	2/10/1998	4 pages	tiff	PDF
Annual Report	7/1/1997	1 page	tiff	PDF
Annual Report	7/1/1996	4 pages	tiff	PDF
Annual Report	7/1/1995	4 pages	tiff	PDF
Annual Report	7/1/1994	4 pages	tiff	PDF
Annual Report	7/1/1992	1 page	tiff	PDF
Annual Report	7/1/1991	1 page	tiff	PDF
Annual Report	7/1/1990	4 pages	tiff	PDF
Annual Report	7/1/1989	1 page	tiff	PDF
Amendment	2/8/1985	3 pages	tiff	PDF
Statement of Change	12/10/1984	2 pages	tiff	PDF
Amendment	3/15/1977	3 pages	tiff	PDF
Amendment	5/7/1969	3 pages	tiff	PDF
Amendment	8/22/1968	3 pages	tiff	PDF
Annual Report	7/1/1968	10 pages	tiff	PDF
Articles of Incorporation	12/26/1967	5 pages	tiff	PDF

Assumed Names

Activity History

Filing	File Date	Effective Date	Org. Referenced
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Annual report	5/6/2022 1:46:29 PM	5/6/2022 1:46:29 PM	
Amendment - Change purpose	1/13/2022 7:54:42 AM	1/13/2022	
Annual report	2/11/2021 5:26:36 PM	2/11/2021 5:26:36 PM	
Registered agent address change	2/11/2021 5:11:29 PM	2/11/2021 5:11:29 PM	
Annual report	3/11/2020 5:38:49 PM	3/11/2020 5:38:49 PM	
Annual report	4/19/2019 9:47:26 AM	4/19/2019 9:47:26 AM	
Annual report	4/11/2018 4:31:19 PM	4/11/2018 4:31:19 PM	
Annual report	4/24/2017 4:43:35 PM	4/24/2017 4:43:35 PM	
Annual report	6/1/2016 4:20:16 PM	6/1/2016 4:20:16 PM	
Annual report	6/11/2015 2:23:26 PM	6/11/2015 2:23:26 PM	
Annual report	6/17/2014 10:37:10 AM	6/17/2014 10:37:10 AM	
Annual report	1/9/2013 2:16:25 PM	1/9/2013 2:16:25 PM	
Annual report	4/3/2012 12:55:59 PM	4/3/2012 12:55:59 PM	
Annual report	2/9/2011 9:37:13 AM	2/9/2011 9:37:13 AM	
Annual report	3/19/2010 2:06:02 PM	3/19/2010 2:06:02 PM	
Annual report	6/4/2009 9:42:57 AM	6/4/2009 9:42:57 AM	
Annual report	2/15/2008 2:06:24 PM	2/15/2008 2:06:24 PM	
Annual report	6/15/2007 11:49:32 AM	6/15/2007 11:49:32 AM	
Annual report	2/1/2006 11:22:20 AM	2/1/2006 11:22:20 AM	
Annual report	3/9/2005	3/9/2005	
Registered agent address change	3/2/2005 2:45:16 PM	3/2/2005	
Principal office change	6/15/2004 6:00:14 PM	6/15/2004	
Reinstatement	2/10/1998	2/10/1998	
Registered agent address change	2/10/1998	2/10/1998	
Admin Dis. A. report not in	11/3/1997	11/3/1997	
Amendment - Miscellaneous amendments	2/8/1985	2/8/1985	
Amendment previous name	3/15/1977	3/15/1977	BIG BROTHERS OF LOUISVILLE, INC.

Microfilmed Images

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

Statement of Change	3/2/2005	1 page
Annual Report	8/6/2004	1 page
Annual Report	7/17/2003	1 page
Annual Report	6/6/2002	5 pages
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Annual Report	4/10/2000	2 pages
Annual Report	7/7/1999	5 pages
Annual Report	8/25/1998	5 pages
Statement of Change	2/10/1998	4 pages
Reinstatement	2/10/1998	2 pages
Administrative Dissolution	11/3/1997	1 page
Annual Report	7/1/1997	1 page
Annual Report	7/1/1996	4 pages
Annual Report	7/1/1995	3 pages
Annual Report	7/1/1994	4 pages
Annual Report	7/1/1993	3 pages
Annual Report	7/1/1992	1 page
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