

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

**Applicant/Program:** St. Joseph Children's Home

**Executive Summary of Request:**

Funding for Security for the Annual St. Joseph Children's Home Picnic - Saturday, August 13, 2016.

Is this program/project a fundraiser?

☒ Yes ☐ No

Is this applicant a faith based organization?

☒ Yes ☐ No

Does this application include funding for sub-grantee(s)?

☐ Yes ☒ No

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

9

District #

Bill Hollander

Council Member Signature

\$ 2,000

Amount

6/7/16

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

**Clerk's Office Only:**

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

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



Applicant/Program:	St. Joseph Children's Home
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## 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.

16  
District #

Kelly Dammund  
Council Member Signature

\$ 250  
Amount

Date 6/16/16

District #

Council Member Signature

Amount

Date \_\_\_\_\_

District #

Council Member Signature

Amount

Date \_\_\_\_\_

District #

**Council Member Signature**

Amount

Date \_\_\_\_\_

District #

Council Member Signature

Amount

Date \_\_\_\_\_

District #

Council Member Signature

Amount

Date \_\_\_\_\_

District #

Council Member Signature

Amount

Date \_\_\_\_\_



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

**Legal Name of Applicant Organization:** St. Joseph Children's Home

**Program Name and Request Amount:** Annual St. Joseph Children's Home Picnic

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="text" value="Yes"/>
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="text" value="Yes"/>
Is the proposed public purpose of the program viable and well-documented?	<input type="text" value="Yes"/>
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="text" value="Yes"/>
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="text" value="Yes"/>
Has prior Metro Funds committed/granted been disclosed?	<input type="text" value="Yes"/>
Is the application properly signed and dated by authorized signatory?	<input type="text" value="Yes"/>
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="text" value="Yes"/>
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="text" value="N/A"/>
Is the entity in good standing with: <ul style="list-style-type: none"> <li>• Kentucky Secretary of State?</li> <li>• Louisville Metro Revenue Commission?</li> <li>• Louisville Metro Government?</li> <li>• Internal Revenue Service?</li> <li>• Louisville Metro Human Relations Commission?</li> </ul>	<input type="text" value="Yes"/>
Is the current Fiscal Year Budget included?	<input type="text" value="Yes"/>
Is the entity's board member list (with term length/term limits) included?	<input type="text" value="Yes"/>
Is recommended funding less than 33% of total agency operating budget?	<input type="text" value="Yes"/>
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="text" value="Yes"/>
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="text" value="N/A"/>
Is the most recent annual audit (if required by organization) included?	<input type="text" value="Yes"/>
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="text" value="N/A"/>
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="text" value="Yes"/>
Are the Articles of Incorporation of the Agency included?	<input type="text" value="Yes"/>
Is the IRS Form W-9 included?	<input type="text" value="Yes"/>
Is the IRS Form 990 included?	<input type="text" value="N/A"/>
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="text" value="N/A"/>
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="text" value="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?	<input type="text" value="N/A"/>
Prepared by: <i>Wyle E. Hodge</i>	Date: <i>06/06/16</i>





June 2, 2016

Dear Councilman Hollander,

I am writing today to ask you to sponsor St. Joe's request for a Neighborhood Development Fund grant to assist with expenses for our 167<sup>th</sup> Picnic for the Kids. As you might know, the Picnic is our largest annual fundraiser and all profit from the event goes directly to support the children in our care. Only about 77% of the actual cost of caring for the children is provided by state funding. The remainder must be made up through our fundraising efforts, and a significant portion comes from the annual Picnic.

St. Joe's Residential and Foster Care programs serve children from throughout the state, with the majority coming from Jefferson County, including most Metro Council districts. The Picnic is also a major annual community event that is enjoyed by approximately 60,000 Louisville residents and out of town visitors each year.

As with any event of this size, a major concern is to ensure the safety of the attendees, volunteers and staff, and to create as little disruption as possible to the surrounding neighborhoods, businesses and local traffic flow. With this goal in mind, one of the single largest expenses for the Picnic is security, which includes traffic, parking, onsite security and crowd control. We work with local law enforcement and event management contractors to provide assistance with these things. This year we will again have an auxiliary parking area with a shuttle to and from the Picnic area to help alleviate congestion in and around our campus as well.

The total anticipated expense for all of the security items is \$9,100. The breakdown of the costs for each item is as follows:

- Crowd Control (Sheriffs): \$2,200
- Traffic (Kentucky Law Enforcement): \$2,500
- Parking (Universal Protection): \$4,400

Any and all assistance we might receive from Metro Council would be greatly appreciated, and will reduce our overall expenses for the Picnic, which will allow more of the proceeds to go towards caring for the kids. Thank you in advance for considering our request for support of our application.

Sincerely,

Andrea Pridham  
Development Director





## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization:		St. Joseph Children's Home	
(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a> )			
Main Office Street & Mailing Address: 2823 Frankfort Ave Louisville KY 40206			
Website: www.sjkids.org			
Applicant Contact:	Pam Stone	Title:	Grants, Database & Picnic Coordinator
Phone:	502-893-0241 ext. 262	Email:	pams@sjkids.org
Financial Contact:	Debbie Turner	Title:	Dir. of Finance & Benefits
Phone:	502-893-0241 ext. 205	Email:	debbiet@sjkids.org
Organization's Representative who attended NDF Training: Pam Stone			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	2823 Frankfort Ave Louisville KY 40206		
Council District(s):	9	Zip Code(s):	40206
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: 167th St. Joe's Picnic for the Kids			
Total Request: (\$)	9,100	Total Metro Award (this program) in previous year: (\$)	3,850
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget)			
<input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals			
<input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter		<input type="checkbox"/> Signed lease if rent costs are being requested	
<input checked="" type="checkbox"/> Current Year Projected Budget		<input checked="" type="checkbox"/> IRS Form W9	
<input checked="" type="checkbox"/> List of Board of Directors (include term & term limits)		<input type="checkbox"/> Evaluation forms if used in the proposed program	
<input checked="" type="checkbox"/> Current financial statement		<input checked="" type="checkbox"/> Annual audit (if required by organization)	
<input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H		<input checked="" type="checkbox"/> Faith Based Organization Certification Form, if required	
<input checked="" type="checkbox"/> Articles of Incorporation		<input checked="" type="checkbox"/> Staff including the 3 highest paid staff	
<input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense			
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:	Neighborhood Development Fund	Amount: (\$)	3,850
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

AP





## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 3 – AGENCY DETAILS

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

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

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

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

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



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 4 – PROGRAM/PROJECT NARRATIVE

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

The St. Joe's Picnic, celebrating its 167th year, is one of the longest running community events in the Louisville area. It has been held every year since 1850, making it twenty-five years older than the Kentucky Derby. What started out as a small picnic run primarily by a group of Ursuline nuns trying to raise funds for the orphaned children in their care has become Kentucky's biggest picnic of its kind. Now drawing nearly 60,000 people a year, the Picnic's sole purpose is to raise funds for St. Joseph's children. All proceeds that are raised go directly back into the Home to support the children's programs. Over 3,000 people volunteer with their family and friends to make sure that this wonderful event runs smoothly and is fully staffed. We have several families that have been volunteering, in their booths, for over 50 years!

The Picnic will kick-off with the Picnic Pre-Party on August 12th from 5:00-10:00 PM, featuring live music, games, food, and select Picnic booths. The actual Picnic begins at Noon on Saturday, August 13th, and ends at Midnight. Over 60 booths provide games of chance, raffles, food and beverages, Businesses, churches, and families from all parts of the city operate booths at the Picnic, and attendees come from neighborhoods throughout Louisville.

As with any event of this size, a major concern is to ensure the safety of the attendees, volunteers and staff, and to create as little disruption as possible to the surrounding neighborhoods, businesses and local traffic flow. With this goal in mind, one of the single largest expenses for the Picnic is security, which includes traffic, parking, on-site security and crowd control. We work with local law enforcement and event management contractors to provide assistance with these things. This year we will again have an auxiliary parking area with a shuttle to and from the Picnic area to help alleviate congestion in and around our campus as well.

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

Metro funds are being requested to assist with the following specific items that are included under "Security" for the Picnic:

- Crowd Control (Sheriffs): \$2,200
- Traffic (Kentucky Law Enforcement): \$2,500
- Parking (Universal Protection): \$4,400

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

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

- Universal Protection has been contracted to coordinate parking on-site and at the satellite parking lot, and to control traffic flow in and out of the satellite lot.

*MP*



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

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

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

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

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

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

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

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

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



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

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

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

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

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

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

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

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



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 5 – PROGRAM/PROJECT BUDGET SUMMARY

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

	Column 1	Column 2	Column (1+2)=3
Program/Project Expenses	Proposed Metro Funds	Non- Metro Funds	Total Funds
A: Personnel Costs Including Benefits	0	60,550	60,550
B: Rent/Utilities	0	0	0
C: Office Supplies	0	0	0
D: Telephone	0	0	0
E: In-town Travel	0	0	0
F: Client Assistance (Attach Detailed List)	0	0	0
G: Professional Service Contracts	0	0	0
H: Program Materials	0	0	0
I: Community Events & Festivals (Attach Detail List)	9,100	191,142	200,242
J: Small Equipment	0	0	0
K: Capital Equipment	0	0	0
L: Other Expenses (Attach Detail List)	0	0	0
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>	<b>9,100</b>	<b>191,142</b>	<b>200,242</b>
% of Program Budget	5 %	95 %	100%

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

Other State, Federal or Local Government	0
United Way	0
Private Contributions (do not include individual donor names)	15,000
Fees Collected from Program Participants	35,000
Other (please specify)	475,000
<b>Total Revenue for Columns 2 Expenses **</b>	<b>525,000</b>

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

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



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
Volunteers **	182,610	3,000 vols x 3 hours @ \$20.29/hour
Booth/Raffle prizes, food for booth	6,200	based on typical value of similar items purchased at regular price
Advertising/Media/Photography	57,800	based on typical value of service/product
Facility/Security/Band	3,000	based on typical value of service/product
<i>Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution &amp; Other In Kind)</i>	249,610	**Volunteer rate is based on Independent Sector's Value of Volunteer Time for KY

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

Agency Fiscal Year Start Date: January 1st

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

If YES, please explain:



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 6 – CERTIFICATIONS & ASSURANCES

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

#### Standard Assurances

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


#### Standard Certifications

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

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

### SECTION 7 – CERTIFICATIONS & ASSURANCES

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

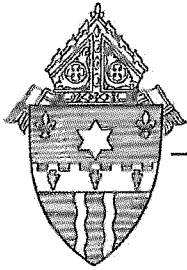
Signature of Legal Signatory:		Date:	06.2.14
Legal Signatory: (please print):	Andrea Pridham	Title:	Development Director
Phone:	502-893-0241	Extension:	313
Email:	andreap@sjkids.org		





## IRS Exempt Status Determination Letter

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## Archdiocese of Louisville

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

THE CHANCERY

February 26, 2014

To Whom It May Concern:

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

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

Sincerely,

Jonna S. O'Bryan  
Chancery Office

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

**Department of the Treasury**

**Date: June 12, 2013**

**Person to Contact:**

Roger Meyer ID# 0110429

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

**Group Exemption Number:**

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

Dear Sir/Madam:

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

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

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

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

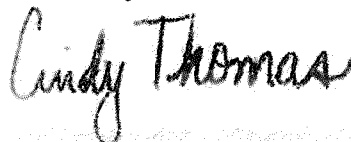
Subordinate organizations under a group exemption do not receive individual exemption letters. Most subordinate organizations are not separately listed in Publication 78 or the EO Business Master File. Donors may verify that a subordinate organization is included

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

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

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

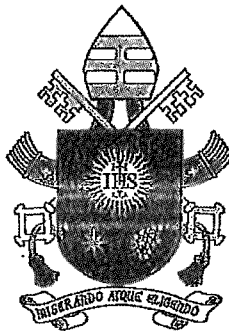
Sincerely,

A handwritten signature in black ink that reads "Cindy Thomas". The signature is written in a cursive, flowing style.

Cindy Thomas  
Manager, Exempt Organizations  
Determinations

CALIFORNIA • MICHIGAN • MINNESOTA • MISSISSIPPI • MISSOURI • WEST VIRGINIA • NEW YORK • NEVADA  
NORTH DAKOTA • PENNSYLVANIA • SOUTH CAROLINA • SOUTH DAKOTA • MARYLAND • ARKANSAS  
ALABAMA • COLORADO • ARIZONA • MAINE • TEXAS • UTAH • ALASKA  
IOWA • LOUISIANA • WISCONSIN • TENNESSEE • IDAHO  
GEORGIA • DELAWARE • ILLINOIS • KANSAS • NORTH CAROLINA • OREGON • NEBRASKA • KENTUCKY  
NEW HAMPSHIRE • NEW JERSEY • NEW MEXICO • CONNECTICUT • FLORIDA • MASSACHUSETTS  
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1817



2013

# The Official Catholic Directory

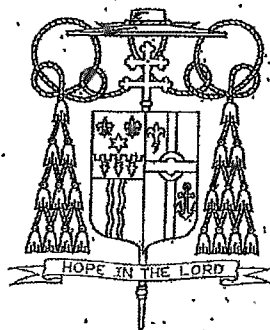
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2013

Published Annually by  
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# Archdiocese of Louisville

(Archidioecesis Ludovicopolitana)



Most Reverend

JOSEPH E. KURTZ

Bishop of Louisville; ordained 1972; appointed  
Bishop of Knoxville October 28, 1989; ordained and  
titled December 8, 1989; appointed Archbishop of  
Louisville June 12, 2007; installed August 15, 2007.  
Residence: 212 E. College St., P.O. Box 1073, Louisville, KY  
40201. Tel: 502-585-3291.

Chancery: 212 E. College St., P.O. Box 1073, Louisville,  
KY 40201. Tel: 502-585-3291; Fax: 502-585-2466.

Web: [www.archlou.org](http://www.archlou.org)

Email: [chancery@archlou.org](mailto:chancery@archlou.org)

Square Miles 8,124.

Established at Bardstown April 8, 1808; Transferred to  
Louisville Feb. 18, 1841; created an Archdiocese Dec.  
10, 1997.

Comprises the following twenty-four Counties in central  
Kentucky: Adams, Barren, Bullitt, Casey, Clinton, Cum-  
berland, Green, Harlan, Hart, Henry, Jefferson, Larue,  
Marion, Meade, Metcalfe, Monroe, Nelson, Oldham,  
Russell, Shelby, Spencer, Taylor, Trimble and Washing-  
ton.

For legal titles of parishes and archdiocesan institu-  
tions, consult the Chancery.

## STATISTICAL OVERVIEW

Personnel	1
Bishops	1
Archbishops	1
Coadjutors	1
Diocesan Active in Diocese	75
Diocesan Active Outside Diocese	8
Diocesan in Foreign Missions	1
Retired, Sick or Absent	55
Diocesan Priests	139
Priests in Diocese	80
Priests in Diocese	189
Diocesan Priests	2
Diocesan Priests	3
Transitional Deacons	3
Permanent Deacons	15
Permanent Deacons in Diocese	140
Religious Brothers	55
Religious Sisters	598
Religious	102
Resident Pastor	78
Resident Diocesan Priests	7
Resident Religious Priests	12
Resident Pastor	4
Ministered by Priests	1
Ministered by Deacons	9
Ministered by Lay People	1
Religious	1
Religious Ministry Personnel	1

Sisters	14
Lay Ministers	148
Welfare	
Catholic Hospitals	2
Total Assisted	287,616
Health Care Centers	1
Total Assisted	4,266
Homes for the Aged	3
Total Assisted	1,000
Residential Care of Children	2
Total Assisted	1,805
Day Care Centers	6
Total Assisted	300
Special Centers for Social Services	7
Total Assisted	41,500
Educational	
Diocesan Students in Other Seminaries	17
Total Seminarians	17
Colleges and Universities	3
Total Students	6,759
High Schools, Diocesan and Parish	4
Total Students	2,188
High Schools, Private	5
Total Students	3,967
Elementary Schools, Diocesan and Parish	35
Total Students	11,347
Elementary Schools, Private	8

Total Students	783
Non-residential Schools for the Disabled	1
Total Students	55
Catechesis/Religious Education	
High School Students	789
Elementary Students	5,311
Total Students under Catholic Instruction	31,216
Teachers in the Diocese	
Priests	7
Brothers	1
Sisters	21
Lay Teachers	1,689
Vital Statistics	
Receptions into the Church	
Infant Baptism Totals	2,218
Minor Baptism Totals	209
Adult Baptism Totals	170
Received into Full Communion	376
First Communions	2,589
Confirmations	2,880
Marriages	
Catholic	415
Interfaith	196
Total Marriages	611
Deaths	1,543
Total Catholic Population	192,485
Total Population	1,368,911

Bishops—Rt. Revs. BERNARD JOSEPH FLAGET,  
D.D., cons. Bishop of Bardstown, Nov. 4,  
1810; died Feb. 11, 1850; JOHN B. DAVID, S.S.,  
D.D., Coadjutor; cons. Aug. 15, 1819; died July 12,  
1841; GUY IGNATIUS CHABRAT, S.S., D.D.,  
Coadjutor; cons. July 20, 1834; died Nov. 21, 1868;  
MARTIN JOHN SPALDING, D.D., Coadjutor with  
right of succession; cons. Sept. 10, 1848;  
transferred to Baltimore, May 6, 1864; died Feb.  
1872; FREDERICK JOSEPH LAVIALLE, D.D., cons. Sept.  
1865; died May 11, 1887; WILLIAM GEORGE  
DELOSKY, D.D., cons. May 24, 1868; died Sept.  
1899; DENIS O'DONAGHUE, D.D., ord. Sept. 6,  
1874, cons. Titular Bishop of Pomarino and  
Auxiliary of Indianapolis on April 25, 1900;  
transferred to Louisville, Feb. 7, 1910; transferred  
to Titular See of Lebadeus, July 26, 1924; died  
June 10, 1911; Most Revs. JOHN A. FLORESCH, D.D.,  
Coadjutor and Coadjutor Bishop of Louisville with  
right of succession, Feb. 6, 1923; cons. April 8,  
1924; succeeded to See July 26, 1924; elevated to  
Metropolitan dignity Dec. 10, 1937; resigned and  
transferred to Titular See of Sistrioniana, March 1,  
1967; died June 11, 1968; THOMAS J. McDONOUGH,  
D.D., transferred to Louisville, May 2, 1967;  
resigned Sept. 29, 1981; died Aug. 4, 1998;  
JOHN C. KELLY, ord. June 5, 1953; appt. Titular  
Bishop of Thauris July 12, 1977; promoted  
Bishop of Louisville Dec. 29, 1981; retired

June 12, 2007; died Dec. 14, 2011.  
Vicar General—Very Rev. J. MARK SPALDING, J.C.L.  
Chancery—212 E. College St., P.O. Box 1073,  
Louisville, 40201. Tel: 502-585-3291; Fax: 502-  
585-2466. Office Hours: 8:30-4:30; All  
applications for dispensations are to be sent to  
this office.  
Chancellor—DR. BRIAN B. REYNOLDS.  
Vice Chancellor—NORMA L. MERRICK.  
Secretary to Archbishop—SK. PAULA WOLFF, O.S.B.  
Vicar for Priests—Rev. JEFFREY P. SHOONER.  
Archivist—Rev. R. DALE CHSLIK.  
Chief Financial Officer—ROBERT L. ASH.  
Metropolitan Tribunal—212 E. College St., P.O. Box  
1073, Louisville, 40201. Tel: 502-585-3291.  
Judicial Vicar and Director—Very Rev. R. PAUL  
BEACH.  
Adjutant Judicial Vicar—Rev. PHILIP LEE ERICKSON,  
J.C.L.  
Defenders of the Bond—Revs. FREDERICK W.  
KLOTTER, S.T.L., J.C.L.; DONALD R. GOETZ  
(Retired); JOHN J. STOLARZ, ANTHONY L.  
CHANDLER, M.A.; J. WAYNE MURPHY (Retired);  
ROBERT E. OSBORNE (Retired); PATRICK J. DOLAN,  
Ph.D., S.T.D.; JOHN A. SCHWARTZLOSE; Deacon  
WATSON G. JONES; DR. ROBERT L. STENGER,  
S.T.D., J.D.  
Associate Judges—Very Rev. J. MARK SPALDING,  
J.C.L.; Revs. KENNETH R. FORTNER; T. MICHAEL

TÖBIN, S.T.L., J.C.B.; Ms. JACQUELINE RAPP, J.D.,  
J.C.L.  
Assessor and Associate Director—PATRICIA A.  
NORRIS, Ed.D.  
Assessor—Deacon P. STEPHAN PHILIPS, M.T.S./C.L.  
Ecclesiastical Notaries—SHARON A. ARCHER; LINDA  
D. THOMAN; ANN TUMBLIN.  
College of Consultors—Very Rev. J. MARK SPALDING,  
J.C.L.; Revs. TERRY L. BRADSHAW; WILLIAM D.  
HAMMER; JOSEPH M. RANKIN; MARTIN A.  
LINEBACH; THOMAS A. SMITH; JEFFREY P. SHOONER.  
Deans—Revs. WILLIAM D. HAMMER, Bardstown  
Deanery; WILLIAM M. BOWLING, Lebanon Deanery;  
CHARLES D. WALKER, Elizabethtown Deanery.  
Priest Personnel Commission—Revs. R. DALE CHSLIK;  
THOMAS B. CLARK (Retired); BRIAN A. KENNEY; H.  
ANTHONY OLGES; Very Rev. JEFFREY S. NICOLAS;  
Rev. JEFFREY P. SHOONER, Dir.  
Priests' Council—Most Rev. JOSEPH E. KURTZ, D.D.,  
President; Rev. WILLIAM D. HAMMER, Pres.; NORMA  
L. MERRICK, Sec., 212 E. College St., Louisville,  
40203. Ex Officio: Very Revs. J. MARK SPALDING,  
J.C.L.; R. PAUL BEACH; Revs. THOMAS L. BOLAND  
(Retired); THOMAS A. SMITH; JEFFREY G. HOPPER;  
JOHN T. JUDIE; MARTIN A. LINEBACH; SCOTT J.  
WIMSETT; DYMAS J. VEENEMAN, O.F.M. Conv.;  
LOUIS J. MEIMAN; JOSEPH M. RANKIN; ROBERT E.  
RAY; JEFFREY P. SHOONER; TERRY L. BRADSHAW;  
WILLIAM M. BOWLING; JOHN A. SCHWARTZLOSE; J.  
WAYNE JENNINS; PATRICK J. DOLAN, Ph.D., S.T.D.;

Nitzkan, Sylvester, St. Stephen Martyr & Holy Family, Louisville  
 Noltemeyer, Phillip L., St. Aloysius, Shepherdsville; St. Benedict, Lebanon Junction  
 Olrich, James C., St. Elizabeth Ann Seton Church, Louisville  
 Osborne, Kenneth R., (Retired)  
 Parker, Danny E., St. Bernadette, Louisville  
 Patterson, Daniel, (Retired)  
 Phelps, P. Stephan, M.T.S./O.L., Cathedral of the Assumption, Louisville  
 Plummer, James R., St. Barnabas, Louisville  
 Prestwood, Harry, St. Christopher, Radcliff  
 Puga, Aurelio A., St. Rita, Louisville  
 Raibert, Joseph A., (Retired)  
 Rafterman, Cletus A., (Retired)  
 Roth, Thomas L., St. Aloysius, Pewee Valley  
 Rougon, Mark J., St. Patrick, Louisville

Schook, Jesse E., St. Athanasius, Louisville  
 Shoulta, John, (Retired)  
 Simpson, John L., (Retired)  
 Singer, Ernest, (Retired)  
 Smith, David K., St. Helen, Glasgow; Our Lady of the Caves, Horse Cave  
 Smith, Steve, St. Peter the Apostle, Louisville  
 Stanford, James E., St. Barnabas, Louisville  
 Stanley, Vincent (Jim) G., (Retired)  
 Stewart, Timothy E., Our Mother of Sorrows; St. Therese; St. Elizabeth, Louisville  
 Sturgeon, James C., Sr., (Retired)  
 Thieneman, Wayne, St. Lawrence, Louisville  
 Tolbert, Michael A., St. Thomas More; Our Lady of Mt. Carmel, Louisville  
 Tomes, David R., St. Boniface, Louisville  
 Turner, James R., St. Martin de Porres; St. Augustine, Louisville

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

## INSTITUTIONS LOCATED IN THE ARCHDIOCESE

## [A] COLLEGES AND UNIVERSITIES

LOUISVILLE. **Bellarmine University**, 2001 Newburg Rd., 40205-0871. Tel: 602-272-8407; Fax: 502-272-8182. Web: [www.bellarmine.edu](http://www.bellarmine.edu). John Staniewicz, Librarian. Priests 4; Sisters 1; Students 3,432.  
 Administration-Officers: Most Rev. Joseph E. Kurtz, D.D., Archbishop of Louisville, Chancellor; Boys. Clyde R. Crava; George A. Kilcourse; Isaac McDaniel; Adam Bunnell, O.F.M.Conv.; Dr. Joseph J. McGowan, Pres.; Dr. Michael Mettel, Dean Continuing & Professional Studies; Dr. Dan Bauer, Dean of the Rubel School of Business; Dr. Susan Davis, Dean of the Lansing School of Nursing; Mr. Glenn Kesse, Vice Pres. Devel. & Alumni Rel.; Dr. Cindy Gnadinger, Asst. Vice Pres. Academic Affairs; Dr. Fred W. Rhodes, Vice Pres. Student Affairs; Mr. Tim Sturgeon, Dean of Admissions; Dr. Doris Tegtart, Provost; Dr. Melodie Prejan Sullivan, Dir. Campus Ministry; Mr. Sean Ryan, Vice Pres. Enrollment Mgmt.; Mr. Robert L. Zimlich, Vice Pres. Admin. & Finance; Mr. Hunt Helm, Vice Pres. Communications & Public Affairs; John Stemmer, Dir. Library.

\***Spalding University**, 845 S. 3rd St., 40203. Tel: 502-686-9911; Fax: 502-586-7168. Web: [www.spalding.edu](http://www.spalding.edu). Tori Murden McClure, Pres.; Dr. Randy Strickland, Provost; Dr. Beverly Keppers, Dean College of Education; Dr. John James, Dean College of Social Sciences & Humanities; Dr. Richard Hudson, Dean Student Devel. & Campus Life; Bobbie Rafferty, Chief Devel. Officer; Joanne Berryman, Dean College of Health & Natural Sciences; Mark Hohman, CFO; Chris Hart, Dean Enrollment Mgmt.; Rick Barney, Chief Mktg. & Public Rel. Officer; Ezra Krumhansl, Chief Information Officer; Melissa Lowe, Chief Human Resources Officer. Sisters 1; Lay Teachers 92; Students 2,432.

St. CATHARINE. **St. Catharine College**, 2735 Bardstown Rd., 40061. Tel: 859-336-5082; Fax: 859-336-5031. Email: [ckays@ecky.edu](mailto:ckays@ecky.edu). Web: [www.ecky.edu](http://www.ecky.edu). Mr. Bill Huston, Pres.; Dr. Don Giles, Vice Pres. & Academic Dean; Roger L. Marum, Exec. Vice Pres.; Rev. Benedict J. Brown, Chap.; Ilona Hurdette, Librarian. Dominican Sisters of Peace Priests 1; Sisters 8; Lay Teachers 55; Students 895.

## [B] HIGH SCHOOLS, ARCHDIOCESAN

LOUISVILLE. **St. Francis DeSales High School**, 425 Kenwood Dr., 40214. Tel: 502-368-6519; Fax: 502-368-6172. Web: [www.desaleshighschool.com](http://www.desaleshighschool.com). Mr. Douglas Strothman, Pres.; Ms. Suzanne Barnett, Prin. Lay Teachers 30; Students 327.

**Holy Cross High School**, 5144 Dixie Hwy., 40216. Tel: 502-447-4363; Fax: 502-448-1082. Web: [www.holycrosshs.com](http://www.holycrosshs.com). Mr. Tim Weiha, Pres.; Ms. Danielle Wiegand, Prin. Sisters 1; Lay Teachers 22; Students 250.

**Trinity High School**, 4011 Shelbyville Rd., 40207. Tel: 502-395-9427; Fax: 502-395-9837. Web: [www.trinityrocks.com](http://www.trinityrocks.com). Dr. Robert J. Maullen, Pres.; Mr. Daniel J. Zoller, Prin.; Rev. David H. Zettel, Chap. (Retired); Ms. Charlotte Miller, Librarian. Priests 1; Sisters 1; Lay Teachers 94; Students 1,802.

BARDSTOWN. **Bethlehem High School**, 40004. Tel: 502-848-8594; Fax: 502-349-1247. Email: BHS@bethlehemhigh.org. Web: [www.bethlehemhigh.org](http://www.bethlehemhigh.org). Tbm Hamilton, Prin.; Mrs. Susan Simpson, Librarian. Sisters of Charity of Nazareth. Sisters 1; Lay Teachers 24; Students 809.

## [C] HIGH SCHOOLS, PRIVATE

LOUISVILLE. **Academy of Our Lady of Mercy**, 5801 Fegenbush Ln., 40228. Tel: 502-671-2010; Fax: 502-491-0661. Web: [www.mercoacademy.com](http://www.mercoacademy.com). Mr. Michael C. Johnson, Pres.; Amy B. Elstone, Prin.; Karen Alpigier, Asst. Prin.; Kristina Horbert, Librarian. Sisters of Mercy 1; Lay Teachers 44;

Students 695.  
**Assumption High School**, 2170 Tyler Ln., 40205. Tel: 502-458-9551; Fax: 502-464-8411. Web: [www.ahsrocks.org](http://www.ahsrocks.org). Elaine Salvo, Pres.; Rebecca Henle, Prin.; Erica Lasley, Librarian. Sisters of Mercy. Sisters 1; Lay Teachers 79; Students 918.  
**Presentation Academy**, 361 S. 4th St., 40203. Tel: 502-583-5935; Fax: 502-583-1342. Email: [mbrudar@presentationacademy.org](mailto:mbrudar@presentationacademy.org). Web: [www.presentationacademy.org](http://www.presentationacademy.org). Sr. Christina Beckett, S.C.N., Pres.; Barbara Wine, Prin.; Terry Roberts, Librarian. Sisters 8; Lay Teachers 88; Students 271.

**Sacred Heart Academy**, 3175 Lexington Rd., 40206. Tel: 502-897-9097; Fax: 502-898-0120. Email: [officesha@sacredheartschools.org](mailto:officesha@sacredheartschools.org). Web: [www.sacredheartschools.org/academy](http://www.sacredheartschools.org/academy). Mrs. Mary Lee McCoy, Prin.; Linda Lanahan, Librarian. Ursuline Sisters. Sisters 2; Lay Teachers 76; Students 818.

**St. Xavier High School, Xaverian Brothers**, 1609 Poplar Level Rd., 40217. Tel: 502-897-4712; Fax: 502-634-2171. Email: [psangall@sainix.com](mailto:psangall@sainix.com). Web: [www.sainix.com](http://www.sainix.com). Dr. Perry B. Sangalli, Pres.; Frank Espinosa, Prin.; Mrs. Elaine Steinberg, Librarian. Lay Teachers 120; Students 1,370.

## [D] ELEMENTARY SCHOOLS, PRIVATE

LOUISVILLE. **Holy Angels Academy, Inc.**, (Grades K-12), 12201 Old Henry Rd., 40223. Tel: 502-254-9440; Fax: 502-254-9907. Joseph M. Norton, Headmaster and Prin., Grade School; Michael A. Monaghan, Prin., High School; Rev. Robert M. Gregor, C.E.M., Chap. Priests 1; Lay Teachers 8; Students 86.

**Sacred Heart Model School**, (Grades K-8), 3107 Lexington Rd., 40206. Tel: 502-896-3931; Fax: 502-896-3932. Email: [mhowling@sacredheartschools.org](mailto:mhowling@sacredheartschools.org). Web: [www.sacredheartschools.org](http://www.sacredheartschools.org). Dr. Mary Beth Bowling, Prin.; Mrs. Carol Kraemer, Librarian. Sisters 1; Lay Teachers 34; Students 384.

**Sacred Heart Preschool**, 3105 Lexington Rd., 40206. Tel: 502-896-3941; Fax: 502-896-3965. Web: [www.sacredheartschools.org](http://www.sacredheartschools.org). Vicki Furlow, Dir. Lay Teachers 40; Students 256.

## [E] REGIONAL SCHOOLS

LOUISVILLE. **St. Andrew Academy**, (Grades PreK-8), 7724 Columbine Dr., 40258. Tel: 502-935-4578; Fax: 502-933-2204. Email: [office@standrevacademy.com](mailto:office@standrevacademy.com). Jennifer Barz, Prin.; Cathy Wright, Literacy Coord. Lay Teachers 14; Students 212.

**John Paul II Academy**, (Grades PreK-8), 8525 Goldsmith Ln., 40220. Tel: 502-452-1712; Fax: 502-451-2462. Lynn Wilt, Prin.; Nancy Heady, Librarian. Lay Teachers 23; Students 237.

**St. Nicholas Academy**, (Grades K-8), 5501 New Cut Rd., 40214. Tel: 502-338-8506; Fax: 502-380-6453. Email: [kdelozier@sna-panthers.org](mailto:kdelozier@sna-panthers.org). Web: [www.sna-panthers.org](http://www.sna-panthers.org). Kathy DeLozier, Prin.; Elizabeth Strobel, Librarian. Lay Teachers 26; Total Enrollment 401.

**Noire Dame Academy**, (Grades PreK-8), 1927 Layton Dr., 40216. Tel: 502-447-3156; Fax: 502-447-5515. Email: [bachem@ndasaints.org](mailto:bachem@ndasaints.org). Web: [ndasaints.org](http://ndasaints.org). Bernice Scherr, Prin.; Mrs. Daivie Kay, Librarian. Sisters 1; Lay Teachers 28; Students 495.

PROSPER. **Saint Mary Academy**, (Grades PreK-8), 11311 Saint Mary Ln., 40069. Tel: 602-815-2555; Fax: 502-328-3655. Ms. Julie Perdue, Prin. Lay Teachers 33; Students 589.

## [F] SPECIAL SCHOOLS

LOUISVILLE. **St. Joseph Child Development Center**, 2823 Frankfort Ave., 40206. Tel: 502-898-0241; Fax: 502-896-2394. Web: [www.sjkids.org](http://www.sjkids.org). Laura Paine, Admin. Students 150; Teachers 32.

\***Nativity Academy**, 529 E. Liberty St., 40202. Tel: 502-855-3300; Fax: 502-562-2192. Carol Nord, Exec. Dir.; Meghan Woyland, Prin. (Grades 6-8). Students 69; Staff 18.

**Pitt Academy**, 3010 Preston Hwy., 40219. Tel: 502-966-6979; Fax: 502-962-8878. Email: [rdoty@pitt.com](mailto:rdoty@pitt.com). Web: [www.pitt.com](http://www.pitt.com). Renee Doty, Prin. Lay Teachers 7; Students 55.

**Sacred Heart School for the Arts**, 3105 Lexington Rd., 40206. Tel: 502-897-1816; Fax: 502-896-3937. Email: [dthurmond@sacredheartschools.org](mailto:dthurmond@sacredheartschools.org). Web: [www.sacredheartschools.org](http://www.sacredheartschools.org). David X. Thurmond, Exec. Dir. Students 350.

## [G] ORPHANAGES AND INFANT HOMES

LOUISVILLE. **St. Joseph Catholic Orphan Society**, 2823 Frankfort Ave., 40206. Tel: 502-893-0241; Fax: 502-893-2394. Web: [www.sjkids.org](http://www.sjkids.org). Steve Robbins, Pres. Bd. of Directors.

**St. Thomas Orphan Society, Inc.**, P.O. Box 1078, 40201.

**St. Vincent's Orphan Society, Inc.**, P.O. Box 1073, 40201.

## [H] GENERAL HOSPITALS

LOUISVILLE. **St. Mary and Elizabeth Hospital**, 1850 Bluegrass Ave., 40215. Tel: 502-361-6000; Fax: 502-881-8799. Web: [jhamh.org](http://jhamh.org). James Farabee, Pres. & CEO. Catholic Health Initiatives. Sisters 4; Bed Capacity 298; Patients Assisted Annually 170,000.

BARDSTOWN. **Flaget Healthcare, Inc. dba: Flaget Memorial Hospital**, 4305 New Shepherdville Rd., 40004. Tel: 502-350-6000; Fax: 502-350-5039. Email: [info@flaget.com](mailto:info@flaget.com). Sr. Downe, Pres. Catholic Health Initiatives. Attended from St. Joseph Church. Sisters 2; Bed Capacity 52; Bassinets 8; Patients Assisted Annually 93,350.

## [I] SPECIAL HOSPITALS

LOUISVILLE. **Our Lady of Peace**, 2020 Newburg Rd., 40205. Tel: 502-451-8830; Fax: 502-479-4140. Email: [rebecca.kistler@jhamh.org](mailto:rebecca.kistler@jhamh.org). Web: [www.jhamh.org](http://www.jhamh.org). Jennifer Nolan, Pres. & CEO. Catholic Health Initiatives. Hospital for Psychiatric Illness. Sisters 1; Bed Capacity 895; Patients Assisted Annually 5,997.

## [J] PROTECTIVE INSTITUTIONS

LOUISVILLE. **Boys' Haven**, 2301 Goldsmith Ln., 40218. Tel: 502-458-1171; Fax: 502-451-2161. Email: [jhadley@boyshaven.org](mailto:jhadley@boyshaven.org). Web: [www.boyshaven.org](http://www.boyshaven.org). Jeff Hadley, CEO. For dependent, neglected, or abused boys and girls. 10 to 23 years of age. Total Assisted 765.

**St. Joseph Children's Home**, 2823 Frankfort Ave., 40206. Tel: 502-893-0241; Fax: 502-893-2394. Web: [www.sjkids.org](http://www.sjkids.org). Pamela Cotton, L.C.W., M.E.S.V. Exec. Dir. Children 40.

## [K] NURSING HOMES

LOUISVILLE. **St. Joseph Home for the Aged**, 16 Audubon Plaza Dr., 40217. Tel: 502-636-2205; Fax: 502-636-2239. Web: [www.littlesistersofthepoor.org](http://www.littlesistersofthepoor.org). Sr. Chantal Poyton, L.S.P., Pres.

**Home for the Aged of the Little Sisters of the Poor**, Sisters 9; Bed Capacity 77.

**Nazareth Home, Inc.**, 2000 Newburg Rd., 40205. Tel: 502-459-9681; Fax: 502-456-9077. Email: [nashome@nazhome.org](mailto:nashome@nazhome.org). Web: [nazhome.org](http://nazhome.org). Mary Haynes, Pres. & CEO; Bridget Bunning, Dir. Pastoral Care; Deacon Lawrence Bivan, Chap. Sisters of Charity of Nazareth. Staff Sisters 1; Residents 118; Personal Care 50; Total Staff 260.

## **Current Year Projected Budget**



**St. Joseph Children's Home**  
**2016 Budget**  
**Consolidated**

Account Description	Dec-13	Dec-14	YTD 2015	2015		2016 Budget
				Annualized	2015 Budget	
40505-1180 Residential State Billing	2,225,935	2,397,726	1,919,385	2,559,180	2,802,398	3,351,256
40515-1310 Foster Care State Billing	909,757	1,008,799	826,213	1,101,617	1,108,538	1,412,095
40516-1310 Foster Care Home Study Billing	0	1,500	0	0	1,200	0
40520-1310 Adoption State Billing	13,615	10,123	13,537	18,049	14,000	14,500
40510-1270 CDC Parent	1,124,931	936,762	664,046	885,395	998,425	1,194,528
40525-1270 CDC Govt. Subsidy	23,000	5,432	5,847	7,796	15,000	4,000
40526-1270 CDC Registration	6,500	5,629	6,550	8,733	8,000	8,000
40528-1270 CDC Returned check fees	25	36	304	405	0	0
40530-1270 CDC Supply Fee	12,792	10,775	4,750	6,333	15,000	7,000
41065-1270 CDC-Ky Dept of ED. Food subsidy	26,557	19,584	15,312	20,416	23,000	20,000
40511-1271 After School Parent	79,167	68,613	33,850	45,133	93,495	14,693
40526-1271 Registration	200	100	0	0	0	0
40530-1271 Supply Fee	2,916	100	0	0	0	0
40531-2040 Booth Income	393,285	329,964	518,479	518,479	375,000	375,000
40532-2040 Capital Prize Income	71,174	52,020	54,633	54,633	80,000	60,000
40534-2040 Dining Room Income	33,304	25,200	35,384	35,384	30,000	30,000
40535-2040 Solicitation Income	18,954	23,125	5,425	5,425	25,000	8,000
40537-2040 Picnic-Other	1,427	30	14,750	14,750	0	18,500
40538-2040 Picnic-in Kind Donations	84,940	83,431	0	0	90,000	90,000
40595-2040 Picnic Sponsorship	14,750	18,800	25,485	25,485	30,000	40,000
42005-2040 General Donation	0	0	2,852	2,852	0	0
43015-2040 Other Misc Income	140	1,519	1,475	1,475	0	0
43021-2040 Interest Income	42	11	24	24	0	0
40538-2000 In-Kind Donations	113,796	100,000	0	100,000	100,000	100,000
42004-2000 Direct Appeals	76,049	125,431	48,364	64,485	150,000	150,000
42005-2000 General Appeals	188,242	200,214	88,404	117,872	150,000	150,000
42006-2000 Special Events	5,629	6,598	0	0	5,000	0
42015-2000 Society Dues	10,570	7,970	1,315	1,753	6,500	6,500
42025-2000 Donations in Memory of/ Honor of	13,188	14,983	11,237	14,983	15,000	15,000
43009-2000 Rental Income-Klemenz Estate	13,613	7,000	15,370	22,400	0	0
43010-2000 Estate Legacy Income	50,745	30,972	11,850	15,800	15,000	15,000
43015-2000 Other Misc Income	5,136	3,626	1,530	2,040	3,000	3,000
43018-2000 Gain on Sales of Assets	600	1,500	0	0	0	0
43019-2020 Thrift Store Sales	3,526	0	0	0	0	0
43021-2000 Interest Income	226	45	42	56	0	0
98000-3000 Capital Campaign Revenue	305,081	5,396	273,202	1,273,202	0	0
90000-2500 Unrealized Gains (Losses)	999,202	11,148	-75,710	-90,852	0	0
90010-2500 Gain/Loss on Beneficial Interest	78,033	22,067	-125,636	-150,763	0	0
90015-2500 Gain/Loss on Beneficial Interest-Perp. Tr	17,192	1,095	0	0	0	0
90020-2500 Interest	4,380	2,429	6,235	7,482	0	0
90030-2500 Dividends	101,170	32,268	31,535	37,842	0	0
90050-2500 Capital Gain Distribution	110,053	65,750	626	751	0	0
90070-2500 Realized Gains (Losses)	0	15,119	27,325	32,790	0	0
90090-2500 Unrealized Gains (Losses) Restricted	-2,749	0	0	0	0	0
96000-2500 Estates and Legacies over 25K	579,145	168,885	80,000	80,000	0	0
<b>Total Revenue</b>	<b>7,716,238</b>	<b>5,821,775</b>	<b>4,543,990</b>	<b>6,841,407</b>	<b>6,153,556</b>	<b>7,087,072</b>
<b>Wages &amp; Benefits</b>						
60505 Reg Wages	3,389,500	3,198,056	2,353,479	3,167,765	3,546,627	4,069,450
60510 Overtime	146,560	174,009	165,283	219,936	147,945	169,644
60515 Training P/R	4,526	0	0	0	0	0
60530 Temp Labor	21,760	48,350	0	49,100	0	0
<b>Total Payroll</b>	<b>3,562,346</b>	<b>3,420,415</b>	<b>2,518,762</b>	<b>3,436,802</b>	<b>3,694,572</b>	<b>4,239,094</b>
61005 FICA	204,143	204,567	149,244	200,353	228,978	263,228
61010 Medicare	47,087	47,834	35,202	47,277	53,551	61,453
61015 403(B) Match	41,268	47,036	34,473	45,786	47,400	56,742
61020 Other Payroll taxes	21,190	3,547	9,870	13,160	2,500	15,586
61504 HSA Employer Contribution	7,275	5,462	4,791	6,466	10,350	8,648
61505 Health Insurance Cost	452,632	427,584	280,858	377,495	449,600	478,846
61506 Health Insur/EE Portion	-112,934	-101,568	-69,941	-89,335	-103,100	-117,280

61507 LIFE/STD/LTD	48,638	48,821	31,839	43,233	49,400	53,321
61520 403B Plan Expenses	-501	4,734	2,686	3,581	4,000	4,242
61525 Worker's Comp	117,294	135,468	88,989	118,605	120,475	153,743
61530 Tuition Staff Discounts	33,127	48,278	34,913	49,424	36,200	54,345
61531 CDC Sibling/Referral Discounts	0	3,602	9,683	12,911	3,000	17,072
61540 Other Benefits	2,185	-4,580	-607	-809	0	-959
61545 Employee Retirement	4,940	4,800	3,600	4,800	4,800	4,800
<b>Total Benefits</b>	<b>866,344</b>	<b>875,585</b>	<b>615,600</b>	<b>832,946</b>	<b>907,154</b>	<b>1,053,787</b>
Total Travel and Mileage	19,367	15,945	7,923	10,880	18,900	13,700
Total Depreciation	110,152	102,816	0	223,500	111,000	336,000
Total Maintenance	103,636	94,961	70,125	77,803	93,700	95,900
Utilities and Phone	151,978	165,058	148,139	197,739	202,630	230,190
Total Public Relations/Recruiting	101,705	98,055	50,938	110,521	115,650	132,955
Total Insurance	92,825	113,812	92,701	123,181	116,712	123,177
Total Program Supplies/Expenses	302,883	305,067	183,539	309,962	314,150	322,925
Total Education/Activities	59,896	57,078	39,398	50,284	57,150	57,200
Foster Care Parent Expenses	352,522	413,503	336,483	448,644	462,142	581,615
Total Food Service	220,485	232,685	134,624	203,970	235,175	251,210
Total Business & Professional	190,784	191,132	208,392	185,253	187,860	222,815
Total Information System	29,546	21,346	14,475	21,415	54,500	23,600
Total Investment Expenses	56,949	13,603	28,125	33,750	0	0
Capital Campaign Expense	71,389	42,539	8,151	8,151	0	0
<b>Total Operating Expense</b>	<b>1,894,328</b>	<b>1,900,081</b>	<b>1,352,423</b>	<b>2,036,233</b>	<b>2,002,869</b>	<b>2,426,287</b>
<b>Net Income (Loss)</b>	<b>1,393,220</b>	<b>-374,306</b>	<b>57,204</b>	<b>535,427</b>	<b>-451,039</b>	<b>-632,096</b>

**St. Joseph Children's Home  
2016 Budget  
Consolidated Program**

Account Description	2015					2016 Budget
	Dec-13	Dec-14	YTD 2015	Annualized	2015 Budget	
<b>Programs</b>						
Residential Revenue	2,225,935	2,397,726	1,919,385	2,559,180	2,802,398	3,351,256
Less Payroll and Benefits	1,876,586	1,741,777	1,307,574	1,743,432	2,061,002	2,441,788
Less Total Other Expenses	353,701	360,904	181,150	331,970	340,042	394,490
Net Income/Loss	-4,352	295,045	430,661	483,778	401,354	514,978
<b>CDC Revenue</b>	1,193,805	978,218	696,809	929,079	1,059,425	1,233,528
Less Payroll and Benefits	901,367	798,242	561,387	748,516	803,269	988,164
Less Total Other Expenses	223,951	209,179	141,214	189,018	223,055	227,430
Net Income/Loss	68,487	-29,203	-5,792	-8,456	33,101	17,934
<b>CDC After School Revenue</b>	82,283	68,813	33,850	45,133	93,495	14,693
Less Payroll and Benefits	45,170	46,410	35,408	47,211	48,345	7,519
Less Total Other Expenses	7,293	7,285	5,162	6,463	9,262	2,980
Net Income/Loss	29,820	15,118	-6,720	-8,540	35,888	4,194
<b>Foster Care Adoption Revenue</b>	923,372	1,020,422	839,750	1,119,667	1,123,738	1,426,595
Less Payroll and Benefits	361,528	471,283	321,683	428,911	482,487	552,963
Less Total Other Expenses	370,057	434,681	349,823	466,431	487,942	611,815
Net Income/Loss	191,787	114,458	168,244	224,325	153,309	261,817
<b>General and Administration</b>						
Less Payroll and Benefits	604,746	607,392	425,893	679,594	588,047	620,953
Less Total Other Expenses	200,969	211,408	180,349	218,539	223,120	245,430
Net Income/Loss	-805,715	-818,800	-606,242	-898,133	-811,167	-866,383
<b>Plant Operations</b>						
Less Payroll and Benefits	377,316	357,322	267,253	356,337	358,706	408,449
Less Total Other Expenses	311,871	324,361	207,327	497,039	389,538	629,812
Net Income/Loss	-689,187	-681,683	-474,580	-853,376	-748,244	-1,038,261
<b>Total Programs</b>	-1,209,160	-1,105,065	-494,429	-1,060,402	-935,759	-1,105,721
<b>Development</b>						
Development Revenue	1,056,939	667,224	258,112	419,389	444,500	439,500
Less Payroll and Benefits	199,138	200,202	152,479	203,305	201,454	210,139
Less Total Other Expenses	43,946	33,563	32,432	41,577	42,760	51,580
Net Income/Loss	813,855	433,459	73,201	174,507	200,286	177,781
<b>Thrift Store Revenue</b>	3,526	0	0	0	0	0
Less Payroll and Benefits	371	0	0	0	0	0
Less Total Other Expenses	116	0	0	0	0	0
Net Income/Loss	3,039	0	0	0	0	0
<b>Picnic Revenue</b>	618,016	534,100	658,507	658,507	630,000	621,500
Less Payroll and Benefits	62,468	73,372	62,685	62,441	58,416	62,906
Less Total Other Expenses	255,932	262,558	218,690	243,296	287,150	262,750
Net Income/Loss	299,616	198,170	377,132	352,770	284,434	295,844
<b>Capital Campaign</b>						
Capital Campaign Revenue	305,081	5,396	273,202	1,273,202	0	0
Capital Campaign Expense	71,389	42,539	8,151	8,151	0	0
Net Income/Loss	233,692	-37,143	265,051	1,265,051	0	0
<b>Total Development Income(Loss)</b>	1,350,202	594,486	715,384	1,792,328	484,720	473,625
<b>Net Operating Income(Loss)</b>	141,042	-510,579	220,954	731,927	-451,039	-632,096

## Investments

Investment Income	1,307,281	149,876	-135,625	-162,750	0	0
Investment Expense	55,103	13,603	28,125	33,750	0	0
<b>Net Investments</b>	<b>1,252,178</b>	<b>136,273</b>	<b>-163,750</b>	<b>-196,500</b>	<b>0</b>	<b>0</b>
<b>Net Income(Loss) After Investments</b>	<b>1,393,220</b>	<b>-374,306</b>	<b>57,204</b>	<b>535,427</b>	<b>-451,039</b>	<b>-632,096</b>

## Board of Directors



## 2016 Board of Trustees

### **Barbara Carter – President**

Board Terms: 2013-15, 2015-17  
Spalding University  
Field Director, School of Social Work

### **Chris Whelan – Vice President**

Board Terms: 2013-15, 2015-17  
LG&E and KU  
Vice President of Communications

### **Justin Miller – Second Vice President**

Board Term: 2014 - 2016  
University of Louisville  
Professor of Social Work

### **Alex Rose - Recording Secretary**

Board Term: 2015 - 2017  
MCM CPAs & Advisors  
Senior Associate

### **James A. Hillebrand - Financial Secretary**

Board Terms: 2010-12, 2013-15, 2015-17  
Stock Yard's Bank & Trust Co  
President

### **Craig Harbsmeier - Treasurer**

Board Terms: 2013-15, 2016-17  
CPA

### **Felicia Alfred**

Board Term: 2014 - 2016  
Kentucky Science Center  
Early Childhood Coordinator

### **Steve Bogus**

Board Term: unlimited  
Executive Director of Catholic Charities/  
Representative of Archbishop,  
Most Reverend Joseph F. Kurtz

### **Matthew Brotzge**

Board Term: 2015 - 2017  
Professional Plumbing, Inc.

### **Kelly S. Henry**

Board Terms: 2013-15, 2015-17  
Wyatt Tarrant & Combs LLP

### **Richard McChane, MD**

Board Term: 2015 - 2017  
University of Louisville School of Medicine  
Retired Physician – Developmental Pediatrician

### **Antigona Mehani**

Board Term: 2015 - 2017  
Kentucky Refugee Ministries, Inc.  
Employment Services Manager

### **Tim Mulloy**

Board Term: 2014 - 2016  
Mulloy Properties

### **Amy Smithka**

Board Term: 2015 - 2017  
STA, Inc.  
Attorney/Tax Strategist

### **\*Term Limits - Per Article III, Section 3.01**

**Subsection D:** Except for the Ordinary of the Roman Catholic Archdiocese of Louisville or his designee who shall have an unlimited term office, individual trustees shall serve until December 31<sup>st</sup> of the second full year after their becoming a trustee.

**Subsection E:** With the approval of a majority of the persons then serving on the Board of Trustees in the month of December of the expiring term, a trustee is eligible to serve two additional, consecutive two (2) year terms.

Current Financial Statement  
(included with Audit)

IRS 990





#### FEDERAL FORM 990

St. Joseph Catholic Orphan Society does not file the Federal Form 990 because it is listed in the National Catholic Director published by Kennedy Brothers.

The Board of Trustees is responsible for the affairs of the Home, and this is true of fund raising and spending. No funds are obtained from a church group. The services provided by the Society are based on the need of the persons receiving them.

An audit of the financial affairs is performed each year and is available upon request.

# COTTON&ALLEN

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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

November 5, 1999

William Cotton, CPA  
1892-1963

Nolen C. Allen, CPA  
Richard A. Dentinger, CPA  
C. Robert Montgomery, CPA  
Roy B. Hill, CPA  
Larry J. Mehler, CPA  
John J. Balbach, CPA  
Jan H. Seitz, CPA  
Gwen E. Tilton, CPA  
W. Allen Priest, CPA  
Mark S. Knipp, CPA  
David J. Wilkerson, CPA

Theresa J. Badliner, CPA  
Gary R. Roth, CPA  
Russell K. Hoskins, CPA  
Patricia D. Wicke, CPA  
Kevin E. Judd, CPA  
Laura L. Stallard, CPA  
Robert B. Lindsey, CPA  
Kevin W. Cornwell, CPA  
Shannon K. Bryant, CPA  
Melissa S. Miller, CPA  
Robert J. Montague, CPA  
Sara B. Thomas, CPA, JD, CVA  
Jennifer A. Blandford, CPA  
Jacqueline L. Miller, CPA  
Jean L. Smith, CPA  
Mary E. Donohue, CPA  
Carl E. Biber, CPA  
Joseph M. Legel, CPA

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

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

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

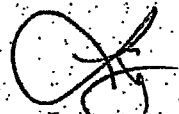
Dear Dennis:

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

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

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

Yours truly,



Larry Mehler, CPA

## Internal Revenue Service

12/31/98 Department of the Treasury

MWL 2/22/9

District  
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

Telephone: (301) 962-4768

AUG 9 1991

AUG 1 1991 - 10 30 AM

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

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

Dear Mr. Chopko:

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

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

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

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

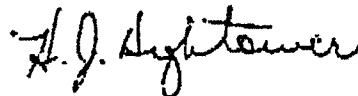
Mr. Mark E. Chopko

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

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

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

Sincerely yours,



H. J. Hightower  
District Director



Office of the General Counsel

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

August 30, 1991

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

SUBJECT: 1991 Group Ruling

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

---

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

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

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

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

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

#### EXPLANATION

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

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

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

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

2/ I.R.C. §3121(b)(8)(A).

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

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

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

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

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

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

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

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

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

7/ 1975-2 C.B. 587.



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

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

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

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

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

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

Enclosure \_

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

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

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

### INSTITUTIONS LOCATED IN THE ARCHDIOCESE

#### (A) COLLEGES AND UNIVERSITIES

LOUISVILLE: *Bellarmine College*, Newburg Rd., 40206-0571. / 502-452-8211. Administration Officers.  
 Most Rev. Thomas C. Kelly, O.P. J.C.D., Arch. bishop of Louisville, Chancellor; Joseph J. McGowan, Jr., Pres.; John O. Kampchafer, Exec. Vice Pres.; Dr. Leonard J. Moisan, Ph.D., Vice Pres. Institutional Advancement; Dr. Thomas LaBaugh, Ph.D., Vice Pres. Educational Services and Dean of Admissions; Dr. Richard L. Feltner, Ph.D., Dean of Ruhel School of Business; Dr. Regina L. Munnie, Ph.D., Dean of Lanning School of Nursing, Education & Health Sciences; Rev. Leonard Callahan, Assoc. Vice Pres. for Religious Affairs; Clyde F. Crews, W. Frederick Hendrickson; George A. Kilcourse; Eugene L. Zoller; Clyde Chetwynde (BO), Priests 7; Sisters 4; Lay teachers 88; Students 2,876.  
 Spalding University, 851 S. 4th St., 40203. / 502-585-5911. Eileen M. Egan, S.C.N., Pres.; Mary A. Passaluna, Asst. in the Pres.; Gerald H. Oeswein, Dir. of Finance and Admin. Services; John A. Dillon, Jr., Provost and Dean of Graduate Studies; Sharon L. Gray, Asst. Provost; Byron Wunderlich, Registrar; Sr. Rosemary Surby, R.V.M., Asst. Registrar for Graduate Programs; M. Janice Murphy, Dean, College of Arts and Sciences; William B. Brennan, Dean, School of Business; Mary Burns, S.C.N., Dean, School of Education; Sr. Mary C. Conroy, S.C.L., Dean, School of Nursing and Health Sciences; Thomas G. Tilus, Chair, Dept. of Psychology; Jill G. McKelvy, Chair, Dept. of Social Work; Gloria A. Fischer, Dir. of Library; Johann M. Burke, Dir. of Weekend College; Eileen Mary Meyer, S.C.N., Dir. of Student Services; Eugene J. Hunkler, Vice Pres. University Advancement; M. Siobhan Reidy, Dir. of Public Relations; Kevin A. Thompson, Dir. of Admissions; Elinor E. Starr, Dir. of Student Financial Aid. Sisters 22; Brothers 2; Lay teachers 52; Students 1,350.  
 St. CATHARINE: *St. Catharine College*, 40061. / 502-336-9103. Dominican Sisters. Governor Martha Layne Collins, Pres.; Sr. Grace M. O'Leary, I.H.M., Vice Pres. & Academic Dean; Mary Ann Anzelmo, Dean of Students. Sisters 10; Lay teachers 12; Students 246. *Rev. Robert R. Carl, Academic Dean*.

#### (B) HIGH SCHOOLS, DIOCESAN

LOUISVILLE: *Holy Cross High School*, 5144 Dixie Highway, 40216. / 502-447-4383. Mr. Frank Chumley, Acting Prin.; Rev. John T. Judle, Chap. Brothers 1; Ursuline Sisters 1; Lay teachers 29; Students 431.  
 St. Francis DeSales High School, 426 Kenwood Dr., 40214. / 502-368-6319. Mr. David F. Winkler, Prin.; Revs. Charles Slohig, O.Carm.; Michael Greenwell, O.Carm.; Kyrin Caggiano, O.Carm. Priests 3; Brothers 2; Lay teachers 27; Students 401.  
 Trinity High School, 4011 Shelbyville Road, 40207. / 502-895-9427. Mr. Peter Flieg, Prin.; Revs. Kevin Carter; Ronald J. Domhoff; R. Joseph Hemmerle; Harry A. Jansing; Donald W. Springman; David H. Zettel. Priests 8; Brothers 1; Sisters 1; Lay teachers 85; Students 1,015.  
 BARTOW: *Bethlehem High School*, 40004. / 502-348-8594. Sisters of Charity of Nazareth. Sr. Margaret Willie, S.C.N., Prin. Sisters 5; Lay teachers 15; Students 183.

#### (C) HIGH SCHOOLS, PRIVATE

LOUISVILLE: *St. Xavier High School*, Xaverian Brothers, 1809 Poplar Level Rd., 40217. / 502-637-4712. Bro. Edward Driscoll, C.F.X., Prin.; Mr. Perry E. Sangalli, Asst. Prin. Priests 3; Brothers 4; Lay teachers 33; Students 1,365.  
 Assumption High School, 2120 Tyler Ln., 40205. / 502-458-9551. Sisters of Mercy. Ms. Karen Kusa, Prin. Lay teachers 43; Students 712.  
 Sacred Heart Academy, 3175 Lexington Rd., 40206. / 502-897-1811. Ursuline Sisters. Sr. Maureen Field, I.H.M., Prin.; Rev. John J. Butler. Sisters 11; Lay teachers 40; Students 720.  
 Academy of Our Lady of Mercy, 1176 E. Broadway, 40204. / 502-584-4273. Mary F. Boyce, Prin.; Michael Johnson, Asst. Prin. Sisters of Mercy 2; Lay teachers 24; Students 320.  
 Presentation Academy, 861 S. 4th St., 40203. / 502-583-5035. Sisters of Charity of Nazareth. Sr. Phyllis Hannon, S.C.N., Prin. Sisters 9; Lay teachers 20; Students 270.  
 Holy Rosary Academy, 4801 Southside Dr., 40214. / 502-366-4561. Karen M. Julian, Prin. Sisters of St. Dominic (St. Catharine, KY) 2; Lay teachers 22; Girls 220.

#### (D) CONSOLIDATED SCHOOLS

LOUISVILLE: *Community Catholic School*, 2630 Slevin St., 40212. / 502-778-1941. Sr. Barbara Von Bukern, S.C.N., Prin. Children from St. Anthony, St. Cecilia and Our Lady attend this school. Religious 1; Lay teachers 11; Students 188. / 77

#### (E) ELEMENTARY SCHOOLS, PRIVATE

LOUISVILLE: *All Saints Preparatory Academy*, 724 S. 44th St., 40211. *Mrs. MARTINA LEWIS*.  
 St. Benedict's Center for Early Childhood Education, 2323 Orange Ave., 40210. / 502-772-7324. Ms. Marcia Cummings, Exec. Dir. Students 106.  
 Holy Angels Academy, Inc., 1408 S. Second St., 40208. / 502-634-3223. Joseph M. Norton, Prin. Sisters 1; Lay teachers 6; Students 103.  
 Merry Montessori School, 2181 Tyler Ln., 40205. / 502-458-8545. Sr. Mary Alicia McGinty, R.S.M., Dir. Students 95. / 70  
 Sacred Heart Model School, 3121 Lexington Rd., 40206. / 502-897-1811. Sr. Catherine, O.S.U., Prin. Lay teachers 27; Students 290.  
 Spalding University Daycare Center, 861 S. 4th St., 40203. / 502-585-9911. Ext. 242. Mrs. Victoria F. May, Dir. Students 15.  
 Thomas Merton Academy, 4801 Poplar Level Rd., 40213. Rev. James F. Valk, C.R.; Ann R. Thompson, Admin.  
 Urban Montessori Schools, Inc., 639 S. Shelby, 40202. / 502-589-4883. Mr. George Sauer, Admin.  
 St. Columba Montessori.  
 St. Vincent Montessori. *St. Louis Bertrand*.  
 St. Martin Montessori.  
 Ursuline Montessori School, 3105 Lexington Rd., 40206. / 502-897-1811. Sr. Delores Kemper, O.S.U., Admin. Students 98.  
 NAZARETH: *Nazareth Montessori Children's Center*, P.O. Box 44, 40048. / 502-348-1640. Sr. Patricia Marie Hill, S.C.N., Dir. Sisters 4; Lay teachers 8; Students 70.

#### (F) SPECIAL SCHOOLS

LOUISVILLE: *St. Angela Education Center*, 1731 Edenside Ave., 40204. / 502-459-9725. Sr. Jean Gertrude Mudd, O.S.U., Dir. Students 9.  
 The DePaul School, 1925 Duker Ave., 40205. / 502-459-6131. St. Anne Rita Mauch, S.C.N., Exec. Dir.; Mrs. Lillie Roberts, Prin. Lay teachers 43; Students 281.  
 The DePaul School Saturday Tutorial Program, 1925 Duker Ave., 40205. / 502-459-6131. Students 41.  
 St. Joseph Child Development Center, 2823 Frankfort Ave., 40206. / 502-893-0241. Rev. Herman J. Naber, Dir.; Mr. Richard Fried, Assoc. Dir. of Child Development Center, Students 125.  
 Ursuline Child Development Center, 3105 Lexington Rd., 40206. / 502-895-7798. Sr. Vera Del Grande, O.S.U., Dir. Students 150.  
 Ursuline-Pitt School, 2117 Payne St., 40206. / 502-895-7488. Sr. Regina Marie Revelacqua, O.S.U., Prin. Sisters 1; Lay teachers 4; Students 65.  
 Ursuline Tutoring Center, 3115 Lexington Rd., 40206. / 502-893-0125 Ext. 266. Sr. Cyrilla Kaelin, O.S.U., Dir.  
 Ursuline School of Music and Drama, 3105 Lexington Rd., 40206. / 502-897-1816. Serena Stauble Summers, Dir. Students 245.  
 Ursuline Speech Clinic, 3105 Lexington Rd., 40206. / 502-897-1811. Sr. M. Dorothy Frankrone, O.S.U., Clients 75.

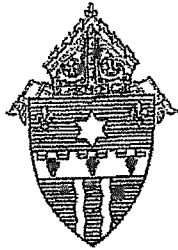
#### (G) ORPHANAGES AND INFANT HOMES

LOUISVILLE: *Our Lady's Home*, 523 Park Ave., 40208. / 502-637-2969.  
 St. Joseph Children's Home, 2823 Frankfort Ave., 40206. / 502-893-0241. Rev. Herman J. Naber, Dir.; Mr. Dennis Davis, Assoc. Dir. of Residential Care. Ursuline Sisters 2; Children 38.  
 St. Joseph Catholic Orphan Society, 2823 Frankfort Ave., 40206. / 502-893-0241. Rev. Herman J. Naber, Exec. Dir.; Mr. Earl Hartlage, Pres.  
 St. Thomas Orphan Society, Inc., P.O. Box 1073, 40201.  
 St. Vincent's Orphan Society, Inc., P.O. Box 1073, 40201.

#### (H) GENERAL HOSPITALS

LOUISVILLE: *St. Anthony Medical Center*, Legal Title: Sisters of St. Francis Health Services, Inc. St. Anthony Pl., 40204. / 502-587-1161. Sisters of St. Francis of Perpetual Adoration. Mr. Lawrence J. Eol, Pres.; Revs. Aquinas Schneider, O.F.M., Chap.; George Hellman, O.F.M., Asst. Chap. Sisters 6; Patients assisted annually 50,760; Bed capacity 374; Basinsets 40.  
 SS. Mary and Elizabeth Hospital, 1850 Bluegrass Ave., 40215. / 502-361-6000. Sisters of Charity of Nazareth. Raymond W. Leitner, Chief Exec. Officer; Rev. Albert J. Hartlage. Sisters 12; Bed capacity 331; Patients assisted annually 84,703.  
 BARTOW: *Flaget Memorial Hospital*, 40004. / 502-348-1923 Ext. 242. Sisters of Charity of Nazareth Health Corporation. Mr. Ross Frazier, Pres. & CEO. Sisters 5; Bed capacity 62; Basinsets 6; Patients assisted annually 19,454,776. Attended from St. Joseph Church.

## Articles of Incorporation



THE CHANCERY

## Archdiocese of Louisville

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

### MEMORANDUM

TO: M. Thurman Senn, Esquire

FROM: Brian B. Reynolds, Ed. D.  
Chancellor

DATE: March 30, 2007

RE: Articles of Incorporation

On behalf of the Archdiocese of Louisville, please accept my thanks for your good work on behalf of the St. Joseph Catholic Orphans Society.

Enclosed are the documents which have been signed by Archbishop Kelly. Thank you for preparing these.

May you have a blessed Holy Week.

Enclosure

Cc: Arthur Avitabile

**ARTICLES OF AMENDMENT  
TO THE  
RESTATED ARTICLES OF INCORPORATION  
OF  
ST. JOSEPH CATHOLIC ORPHAN SOCIETY**

Pursuant to the provisions of KRS 273.267, the undersigned corporation adopts the following Articles of Amendment to its Restated Articles of Incorporation as previously approved on February 6, 2002, and recorded with the Office of the Secretary of State of the Commonwealth of Kentucky on May 12, 2002 (hereinafter called the "Articles"):

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

SECOND: Articles SEVENTH, EIGHTH and TENTH of the Articles are amended to read in their entirety as follows:

"SEVENTH: (a) The affairs of this corporation shall be managed by a Board of Trustees of not less than three (3) trustees who may be all of one class or who may be placed in classes as specified in the By-laws of this corporation. The Roman Catholic Archbishop in Louisville or whomever shall be designated by him to act in his stead shall be an ex-officio voting member of the Board of Trustees. The Roman Catholic Archbishop in Louisville shall have authority to nullify any action of the Board of Trustees he determines, in his discretion, to be contrary to the beliefs, teaching, or mission of the Roman Catholic Church ~~supervisory powers over the proceedings and acts of the Board of Trustees and may approve or nullify the same at his discretion.~~ (b) Subject to the foregoing limitation, the number, qualifications, classes, terms of office, and manner of election or appointment of the members of the Board of Trustees shall be as provided in the By-laws of this corporation. (c) ~~A trustee may be~~ Unless otherwise hereinafter removed as provided in the By-laws of this corporation, the present Board of Trustees shall hold their office and continue as such until their successors in office are duly elected and have qualified.

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

TENTH: The Board of Trustees shall have the right to adopt, amend, repeal and revise By-laws for the government of this corporation, subject always to the power of the members at annual meetings, or at special meetings called for that purpose, upon reasonable notice and at which a quorum of the members was present, to change or repeal such By-laws by an affirmative vote of two-thirds

(2/3) of the votes which the members then present were entitled to cast. Provided, however, said By-laws shall not be adopted, amended, repealed or revised without the approval of the Roman Catholic Archbishop of Louisville, or his successor in office which approval shall be withheld only if he determines, in his discretion, that the adoption, amendment, repeal or revision would be contrary to the beliefs, teaching, or mission of the Roman Catholic Church."

THIRD: The foregoing amendments were adopted at the annual meeting of members of the Corporation held on March 18, 2007, at which meeting a quorum was present, by receiving at least two-thirds (2/3) of the votes which members present at the meeting were entitled to cast.

DATED, March 22, 2007.

ST. JOSEPH CATHOLIC ORPHAN SOCIETY

BY: Ralph Risimini  
Ralph Risimini, President

BY: M. Thurman Senn  
M. Thurman Senn, Recording Secretary

COMMONWEALTH OF KENTUCKY )  
(SS:  
COUNTY OF JEFFERSON )

I, the undersigned Notary Public, do hereby certify that on this 22<sup>nd</sup> day of March, 2007, personally appears before me, Ralph Risimini and M. Thurman Senn, President and Recording Secretary, respectively, of ST. JOSEPH CATHOLIC ORPHAN SOCIETY, a nonstock, nonprofit corporation organized and existing under the laws of the Commonwealth of Kentucky, who acknowledged the foregoing document for and on behalf of said corporation as President and Recording Secretary respectively thereof for the uses and purposes therein set forth.

My commission expires: 4/10/08

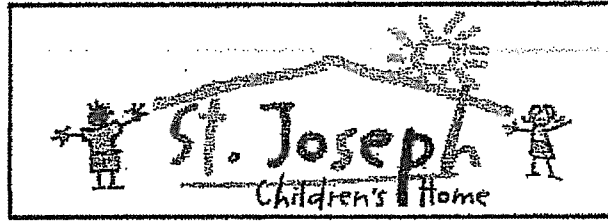
Bronwyn Q. Hulea  
NOTARY PUBLIC

APPROVED:

Thomas C. Kelly  
Thomas C. Kelly, O.P.  
Archbishop of Louisville

THIS INSTRUMENT PREPARED BY:

M. Thurman Senn  
M. Thurman Senn  
MORGAN & POTTINGER, P.S.C.  
601 West Main Street  
Louisville, Kentucky 40202  
(502) 589-2780



**BYLAWS  
OF  
ST. JOSEPH CATHOLIC ORPHAN SOCIETY**

(preliminary approval by Society's Board on 3/7/07;  
final approval of Archbishop noted on page 18)

**PREAMBLE:** The St. Joseph Catholic Orphan Society (the "Society") is a non-profit charity that operates according to the beliefs, teaching and mission of the Roman Catholic Church. The "Home Branch" and the "Branch Societies" of the Roman Catholic parishes of St. Anthony, St. Boniface, St. Denis, St. Elizabeth, St. Francis of Assisi, St. Helen, Holy Trinity, St. Joseph, St. Martin, St. Therese, and St. Vincent de Paul historically were instrumental in the organization and development of St. Joseph Catholic Orphan Society (the "Society") and the members of Home and Branch Societies supported and assisted the Society in furthering its mission. The importance of the Home and Branch Societies to the initial and early development of the Society is significant and recognized by the Society's members and Board of Trustees. Accordingly, the Board of Trustees, in adopting these Bylaws, acknowledges the important role which the many individuals who are, or were, members of the Home Branch and the Branch Societies of the foregoing parishes have played in the history of the Society and intends to continue to call upon them when necessary or appropriate for assistance and active participation in the Society's functions.

**ARTICLE I  
MEMBERSHIP**

**SECTION 1.01. CLASSES OF MEMBERS.** Membership in St. Joseph Catholic Orphan Society (the "Society") shall be divided into the following classes and such additional classes as may be established from time to time by amendment to these Bylaws:

- (a) **Individual Members:** Any individual of good moral character may become a member of the Society by completing an application for membership. Individual members may, but shall not be required to, be affiliated with one of the branch societies of the Society listed in Section 7.01 of these Bylaws.
- (b) **Institutional Members:** Any corporation, partnership, sole proprietorship or other entity may become a member of the Society upon application to and approval by the Board of Trustees.
- (c) **Life Members:** Any individual member of the society may become a Life Member thereof by a payment to the Society of such amount as may be established by the Board of Trustees but not less than the following sum:

<u>Age of member or new applicant</u>	<u>Payment</u>
50 years and over	\$ 50
45 years to 50	\$ 60
40 years to 45	\$ 70
35 years to 40	\$ 80
30 years to 35	\$ 90
21 years to 30	\$100
Under 21 years	\$150

Any member of the clergy may become a life member upon the payment of \$50 regardless of age.

(d) Honorary Members: Individual members of the Society in good standing for twenty-five (25) years shall be considered Honorary Members and their names entered on the honorary list of the Society. At the annual meeting of members of the Society held each year, the names of those individual members who have become eligible for honorary membership shall be announced by the President, and, for their faithful service, shall be presented with a silver rosary or other suitable gift. Individual members who have been in good standing for fifty (50) years shall be presented with a gold medal suitably inscribed and are exempt from the payment of dues.

Membership in any class shall be suspended for failure to pay the dues prescribed thereof as provided in Section 1.03 of these Bylaws and may be terminated with or without cause by two-thirds vote of all members of the Board of Trustees.

SECTION 1.02. RIGHT TO VOTE. Each individual, life and honorary member of the Society shall be entitled to one vote on all matters as may, from time to time, be presented to the members for vote. Institutional members shall have no right to vote or hold office in the Society but shall otherwise have all the rights and privileges of individual membership in the Society.

SECTION 1.03. DUES. Individual, institutional, and honorary members of the Society shall pay dues in such amounts and at such times as the Board of Trustees may, from time to time, designate by resolution. No dues shall be payable by life members. Any member who is not current in the payment of the prescribed dues shall not have the right to vote as a member on any matter presented for vote.

## ARTICLE II MEMBERSHIP MEETINGS

SECTION 2.01. PLACE OF MEETINGS. The Board of Trustees may designate any place within or without the Commonwealth of Kentucky as the place of meeting for the annual or any special meeting of members of the Society called by the Board of Trustees. If no designation is made, or if a special meeting of members is called or ordered held by any person other than the Board of Trustees, the place of the meeting shall be the principal office of the Society in the Commonwealth of Kentucky.



SECTION 2.02. ANNUAL MEETING. Unless a different date in February is chosen by the Board of Trustees, the annual meeting of members of the Society shall be held on the first Wednesday of February of each year at 7:00 PM, prevailing time at such place as the Board of Trustees shall determine for the transaction of such business as may properly come before the meeting. At such meeting, the officers of the Society, the Chairpersons of the Standing Committees shall make a report of their activities during the previous year, and the newly-elected Trustees of the Society shall be installed. The order of business at the annual meeting shall be as follows:

- a) Opening of the meeting with prayer.
- b) Approval of the minutes of the previous annual meeting.
- c) Reports of the officers of the Society and the Chairpersons of the Standing Committees.
- d) Installation of trustees.
- e) Unfinished business.
- f) New business.
- g) Adjournment with prayer.

SECTION 2.03. SPECIAL MEETINGS. Special meetings of the members of the Society may be called by the President of the Society, by the Board of Trustees or by a petition signed by not less than two hundred (200) individual members of the Society delivered to the President of the Society specifying the purpose or purposes of the special meeting and the date and time thereof which shall not be less than fifteen (15) days after such petition is delivered to the President of the Society.

SECTION 2.04. NOTICE OF MEETINGS-WAIVER. Written notice stating the place, day and hour of the meeting and, in case of a special meeting, the purpose or purposes of which the meeting is called, shall be delivered not less than ten (10) nor more than thirty-five (35) days before the date of the meeting, either personally or by mail, by or at the direction of the President of the Society or the person calling the meeting, to each member entitled to vote at such meeting. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail addressed to the member at his address as it appears on the records of the Society with postage thereon prepaid. Notice of any membership meeting may be waived in writing by any member at any time before or after the meeting. Attendance by a member without objection as to notice at a membership meeting shall constitute a waiver of notice of the meeting.

SECTION 2.05. QUORUM AND PROXIES. A quorum for the conduct of business at any duly organized annual or special meeting of members of the Society shall be the members of the Society entitled to vote who are present at such meeting, and a majority vote of the members present at such meeting shall decide any matter coming before the meeting. Voting by proxy at any annual or special meeting shall not be valid or permitted.

SECTION 2.06. MEMBERSHIP ACTION WITHOUT A MEETING. Any action required to be taken at a meeting of members of the Society entitled to vote, or any action which may be taken at a meeting of such members, may be taken without a meeting if a consent in writing, setting forth the action so taken shall be signed by all of the members entitled to vote with respect to the subject matter thereof. Such consent shall have the same effect as a unanimous vote of members, and may be stated as such in any articles or documents filed with the Secretary of State of Kentucky.

### ARTICLE III BOARD OF TRUSTEES

SECTION 3.01. GENERAL POWERS, NUMBER AND ELECTION. (a) The affairs of the Society shall be managed by a Board of Trustees subject to the Roman Catholic Bishop of Louisville's authority in matters concerning the beliefs, teaching and mission of the Roman Catholic Church. The Board of Trustees shall be constituted as follows:

- 1) The Ordinary of the Roman Catholic Archdiocese of Louisville, or whomsoever shall be designated by him to act in his stead;
- 2) The past Presidents of the Society;
- 3) The central officers of the Society specified in Section 5.01 of these Bylaws;
- 4) One individual member of the Society appointed by the Ladies Sewing Society of the Society to hold office until her replacement is appointed and accepts her appointment;
- 5) One individual member of the Society appointed by the Alumni Association of the Society to hold office until his or her replacement is appointed and accepts his or her appointment;
- 6) Such number (not less than twelve) of individual members of the Society as may be fixed by the Board of Trustees and who are either continued in office under the final paragraph of Section 3.01(a), or continued in office under Section 3.01(d), or elected at each annual meeting of members of the Society to hold office until the next annual meeting and until their successors are elected and have accepted their election;

PROVIDED, that each of the twelve (12) branch societies of the Society listed in Section 7.01 of the Bylaws may nominate a candidate for consideration for election under Sub-Section 3.01(6) in such manner as the branch society shall determine by its branch bylaws and with the name of any such nominee to be provided to the Society's President and to the Society's Recording Secretary in writing at least ten (10) days prior to the annual meeting of the members of the Society; and

FURTHER PROVIDED, that all members of the Board of Trustees serving as such on the date of adoption of these Bylaws shall continue to hold Office until he or she dies, resigns, is disqualified or replaced or forfeits his or her office as provided in Section 3.03 of these Bylaws.

(b) Except for the Ordinary of the Roman Catholic Archdiocese of Louisville or his designee who shall have an unlimited term office, individual trustees shall (i) serve for three (3)

year terms and are eligible to serve additional, consecutive three (3) year terms; and (ii) be divided as equally as possible into three (3) staggered classes so that the terms of office of the trustees in one of the classes shall expire each year.

(c) At the regular monthly meeting of the Board of Trustees held immediately following adoption and approval of these Bylaws, the then serving trustees shall, at that meeting be divided and assigned, by lot or otherwise, into the three (3) staggered classes as provided in Subsection (b) of this Section 3.01. The initial term of office of the trustees assigned to the first class shall be for one (1) year, and the initial terms of the second and third classes shall be for two (2) years and three (3) years respectively.

(d) On or before June 30 of each year, the Board of Trustees shall have sent to each Trustee whose term of office as trustee expires at the next succeeding organizational meeting of the Board of Trustees, a form approved by the Board of Trustees to be completed by that Trustee indicating whether he or she desires to continue in office for an additional three year term (the "Commitment Form"). If the Commitment Form has not yet returned by that Trustee, then on or before September 30 of that year, the Society's President shall attempt to contact that Trustee about the status of the Commitment Form. At or before the regular meeting of the Board of Trustees held in October of each year, each Trustee whose term of office as trustee expires at the next succeeding organization meeting of the Board of Trustees shall deliver to the President his or her Commitment Form. If the Commitment Form indicates that he or she desires to continue in office for an additional three (3) year term, then the Trustee so doing shall continue in office for an additional three (3) year term beginning at said organizational meeting, and his or her office shall be deemed to not be vacant and no nomination or election to the same shall be required to be made or accepted. Any Trustee who does not deliver to the President his or her commitment as aforesaid shall be deemed to have determined not to be re-elected, and if he or she is a trustee elected under Section 3.01(6), his or her successor shall be nominated for election as provided in Subsection (e) of this Section 3.01.

(e) At the regular meeting at the Board of Trustees held in November of each year, the number of members to be elected pursuant to Sub-section (a)(6) of this section shall be fixed by the Board of Trustees, and the President of the Society shall appoint a Nominating Committee consisting of not less than three (3) members of the Board of Trustees. At the regular meeting of the Board of Trustees held in December of each year, the Nominating Committee shall submit to the Board of Trustees the names of the members of the Society which it believes to be qualified to be nominated as candidates to fill the offices of those Trustees who have not delivered his or commitment as provided in Subsection 3.01 (d) above and elected at the annual meeting of members to be held the succeeding February, and, if approved by the Board of Trustees, the names so submitted shall be presented to and placed in nomination at such annual meeting.

**SECTION 3.02. HONORARY TRUSTEES.** The Board of Trustees may, from time to time, designate a member of the Society as an honorary trustee in recognition of his or her special services to the Society or the Board of Trustees. An honorary trustee shall be eligible to attend all meetings of the Board of Trustees and provide general policy advice thereto but shall not be authorized to vote on any matter coming before the Board of Trustees.

**SECTION 3.03 REMOVAL FROM OR FORFEITURE OF OFFICE.** (a) The Board of Trustees, by the affirmative vote of a two-thirds majority of the Board of Trustees who are

present at the special meeting provided for in this Section 3.03(a) may remove any Trustee, other than the Ordinary of the Roman Catholic Archdiocese of Louisville or his designee who may not be removed under this Section 3.03, from office at any time with or without cause. The following procedure shall be followed in order to remove any Trustee under this Section 3.03(a):

(i) The member or members of the Board of Trustees wishing to remove the Trustee (the "Requesting Trustees") shall deliver to the President of the Society a written request for removal which shall specify the Trustee who is sought to be removed (the "At-Issue Trustee") and the reason or reasons why a removal is sought (the "Written Request").

(ii) Within ten (10) days of receipt of the request, the Central Officers of the Society shall schedule a meeting with the Requesting Trustees and the At-Issue Trustee to discuss the removal request (the "Initial Meeting"). The Requesting Trustees and the At-Issue Trustee shall be given at least ten (10) days advance written notice of the date, time and place of the Initial Meeting, along with a copy of the Written Request. The Initial Meeting shall be held at the principal office of the Society. The Requesting Trustees (as a group) and the At-Issue Trustee may each bring one person with them to the Initial Meeting as an adviser or witness. The President of the Society may, in his or her discretion, include at the meeting such other persons as the President may deem desirable for either side. Two (2) days before the Initial Meeting, the At-Issue Trustee shall deliver to the Central Officers and the Requesting Trustees a written response to the Written Request (the "Written Response"). Other than a record of the persons attending and of the vote at the conclusion of the Initial Meeting, the proceedings of the Initial Meeting shall not be recorded.

(iii) After considering the positions of the Requesting Trustees and the At-Issue Trustee at the Initial Meeting, the Central Officers shall vote on whether to refer the removal request to the full Board of Trustees. In order to refer the removal request to the full Board of Trustees, at least four (4) of the Central Officers must vote in favor of referring the removal request to the full Board of Trustees. Unless all the Central Officers, the Requesting Trustees and the At-Issue Trustee otherwise agree, the vote shall be by written secret ballot, the votes shall be counted by the Society's two most senior Central Officers (in the order specified in Section 5.01 of these Bylaws) present at the meeting who are not a Requesting Trustee or the At-Issue Trustee, and the result of the vote shall be immediately communicated to the persons attending the Initial Meeting.

(iv) If the Central Officers do not vote to refer the removal request to the full Board of Trustees, there shall be no further consideration of the removal request, and the Requesting Trustees may not submit another request to remove the At-Issue Trustee except on the basis of events occurring after the Initial Meeting.

(v) If the Central Officers vote to refer the removal request to the full Board of Trustees, they shall call a special meeting of the Board of Trustees for the sole purpose of considering the removal request. Notwithstanding the provisions of Section 3.07, the notice shall be in writing, shall be mailed at least ten (10) days prior to the date of the special meeting, shall specify the purpose of the special meeting, and shall include copies of the Written Request and the Written Response. The Requesting Trustees (as a group)

and the At-Issue Trustee may each bring one person with them to the special meeting as an adviser or witness. The President of the Society may, in his or her discretion, include at the meeting such other persons as the President may deem desirable for either side. After considering the positions of the Requesting Trustees and the At-Issue Trustee and any other Trustee who desires to state a position, the Board of Trustees shall vote on the removal request. The vote shall be by written secret ballot, the votes shall be counted by the Society's two most senior Central Officers (in the order specified in Section 5.01 of these Bylaws) present at the meeting who are not a Requesting Trustee or the At-Issue Trustee, and the result of the vote shall be immediately communicated to the trustees attending the special meeting. Other than a record of the persons attending and of the vote at the conclusion of the special meeting, the proceedings of the special meeting shall not be recorded.

(vi) If the President is the At-Issue Trustee or is a Requesting Trustee, the Vice President shall carry out the functions of the President specified in Sub-Sections 3.03(a)(i) through 3.03(a)(v).

(b) Any trustee, except the Ordinary of the Archdiocese of Louisville or his designee and past Presidents of the Society, elected or appointed pursuant to the provisions of Section 3.01 of these Bylaws who is absent, without excuse approved by the President of the Society, for six or more regularly monthly meetings of the Board of Trustees during any calendar year shall automatically forfeit his office and shall not be eligible for election to any office in the Society for three (3) years.

**SECTION 3.04. VACANCIES AND ADDITIONAL DIRECTORS.** (a) Any vacancy occurring in the Board of Trustees by reason of death, resignation, disqualification, forfeiture, or inability to act of any trustee may be filled by the affirmative vote of the majority of the remaining Trustees even though less than a quorum of the Board of Trustees. A trustee elected to fill any such vacancy shall be elected for the unexpired term of his predecessor in office.

(b) The Board of Trustees may, from time to time, increase the number of trustees of the Society, and any trusteeship to be filled by reason of such increase may be filled by the affirmative vote of a majority of the full Board of Trustees for a term of office continuing until the next annual meeting of members.

**SECTION 3.05. PLACE OF MEETINGS.** All meetings of the Board of Trustees shall be held at the principal office of the Society.

**SECTION 3.06. ORGANIZATION AND REGULAR MEETINGS.** (a) The organization meeting of the Board of Trustees shall be held without other notice than this Bylaw immediately after and at the same place as the annual meeting of members for the purpose of organization, election of officers, appointment of committees and consideration of such other business as may properly come before the meeting. Regular monthly meetings of the Board of Trustees shall be held, without notice other than this Bylaw, at 7:00 P.M., on the first Wednesday of each month. The Board of Trustees may, by resolution, change the date or time of such regular monthly meetings and may provide, by resolution, the date and time for the holding of additional regular meetings of the Board of Trustees, such changed or additional regular meetings to be held without notice other than such resolution.

(b) Unless altered by the President or other presiding officer without objection by a majority of the then present members of the Board of Trustees, the order of business at the regular monthly meetings of the Board of Trustees shall be as follows:

- (1) Opening of the meeting with prayer.
- (2) Roll call.
- (3) Approval of the minutes of the previous meeting.
- (4) Reports of the Finance Committee and the Financial Secretary.
- (5) Reports of other committees.
- (6) Unfinished business.
- (7) New business.
- (8) Approval of all bills and expenditures.
- (9) Executive Session Discussion (of which no minutes shall be recorded other than whether or not the Board of Trustees went into Executive Session and during which no motion or formal action shall be taken).
- (10) Any further motions to be made or actions taken.
- (11) Adjournment with prayer.

SECTION 3.07. SPECIAL MEETINGS- NOTICE. Special meetings of the Board of Trustees may be called by the President or any Trustee of the Society. Notice of any special meeting shall be given by word of mouth, letter, email, or text message received not later than during the day immediately preceding the date of the meeting. Any trustee may waive notice of any special meeting. The attendance of a trustee at any special meeting shall constitute a waiver of notice of such meeting, except where a trustee attends such meeting for the express purpose of objecting to the transaction of any business because the meeting was not lawfully called or convened. Neither the business to be transacted at, nor the purpose of any special meeting of the Board of Trustees, need be specified in the notice of such meeting.

SECTION 3.08. QUORUM. Eleven (11) members of the Board of Trustees shall constitute a quorum for the transaction of business at any meeting of the Board of Trustees, provided that if less than eleven (11) of the trustees are present at such meeting, a majority of the trustees present may adjourn the meeting from time to time without further notice.

SECTION 3.09. MANNER OF ACTING. The act of a majority of the trustees present at a meeting at which a quorum is present shall be the act of the Board of Trustees, unless the act by a greater number is required by statute, the Articles of Incorporation or these Bylaws.

**SECTION 3.10 TRUSTEE ACTION WITHOUT A MEETING.** Any action required to be taken at a meeting of the trustees of the Society or any action which may be taken at a meeting of the Board of Trustees or of a committee thereof, may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all the trustees, or all of the members of the committee, as the case may be. Such consent shall have the same effect as a unanimous vote and may be stated as such in any document filed with the Secretary of the State of Kentucky.

**SECTION 3.11. EXECUTIVE COMMITTEE.** The Board of Trustees, by resolution adopted by a majority of the full Board of Trustees, may designate from among its members an Executive Committee which, to the extent provided for in such resolution, shall have and may exercise all the authority of the Board of Trustees or any standing or special committee thereof, but the Executive Committee so designated shall not have the authority of the Board of Trustees in reference to amending, altering or repealing the Bylaws; electing, appointing or removing any member of such committee or any trustee or office of the Society; amending the articles of incorporation, restating articles of incorporation, adopting a plan of merger or adopting a plan of consolidation with another corporation; authorizing the sale, lease, exchange or mortgage of all or substantially all of the property and assets of the Society; authorizing the voluntary dissolution of the Society or revoking proceedings therefore; adopting a plan for the distribution of the assets of the Society; or amending, altering or repealing any resolution of the Board of Trustees which by its terms provides that it shall not be amended, altered or repealed by such committee. The designation and appointment of any such committee and the delegation thereto of authority shall not operate to relieve the Board of Trustees, or any individual trustee of any responsibility imposed upon it, him or her by law. Any action taken by the Executive Committee shall be reported to the Board of Trustees at such Board's next regular meeting, and such action may be rescinded or modified at the discretion of the Board of Trustees.

#### ARTICLE IV STANDING AND SPECIAL COMMITTEES

**SECTION 4.01 STANDING COMMITTEES.** (a) At each of the annual organizational meetings of the Board of Trustees, the President of the Society shall appoint from the members of the Board of Trustees the following standing committees of the board for the ensuing year, one of the trustees so appointed being designated as chairperson thereof except that the chair and the co-chair of the Picnic Committee shall be as provided for in Sections 5.05 and 5.06 of these Bylaws, with the powers and duties as provided in Sections 4.01 and 4.02 of these Bylaws:

- Finance Committee
- Social Services And Programs Committee
- Repairs And House Committee
- Communications And Development Committee
- Personnel Policies Committee
- Grounds And Property Committee
- Insurance And Special Contracts Committee
- Picnic Committee
- Membership Committee

(b) Each committee shall keep a record of its proceedings, showing the disposition of all matters considered and passed upon by it.

(c) The chairperson of each standing committee shall make regular and accurate reports to the Board of Trustees as to the activities the standing committee he or she chairs and shall further make a full and accurate report on any or all activities thereof at any time upon request of any Central Officer of the Society.

**SECTION 4.02. POWERS AND DUTIES OF STANDING COMMITTEES.** The standing committees appointed pursuant to Section 4.01 of these Bylaws shall have the powers and duties as hereinafter provided; PROVIDED, that (1) all expenditures authorized by each committee exceeding such amount as may be fixed from time to time by the Board of Trustees, other than the normal and ordinary expenses required and necessary for the day-to-day operation and functioning of the Society and its property, shall first be approved by the Board of Trustees; and (2) all contracts and purchases and other expenditures required and necessary for the day-to-day operation and functioning of the Society and its property shall be reported to the Board of Trustees and all such contracts and purchases shall be approved by the committee's chairperson before they shall be made or paid; and (3) any disagreement as to the jurisdiction of any standing committee shall be resolved by the President of the Society with such decision subject to review and vote of the Board of Trustees; and (4) the activities of any standing committee shall in all cases be subject to control and oversight by the Board of Trustees:

(a) Finance Committee: The Finance Committee (i) shall have the general supervision and control of all matters pertaining to the finances of the Society; (ii) shall engage the services of one or more financial institutions, approved by the Board of Trustees, and place in their care all notes, securities and similar valuable documents and instruments of the Society; (iii) shall enter into contracts, approved by the Board of Trustees, with such financial institutions to provide for the investment of the Society's funds, collection of dividends, interest and other monies due or to become due on the documents and instruments held by them; and (iv) shall submit its recommendation with respect to the amount of the bond to be furnished by the Financial Secretary, the Treasurer and such other persons as the committee may deem appropriate to the Board of Trustees for the latter's approval.

(b) Social Services And Programs Committee: The Social Services And Programs Committee (i) shall at such intervals as it deems appropriate review and make recommendations to the Board of Trustees respecting the child care and other social services programs to be performed by the Society; (ii) shall oversee the implementation of such programs as are approved to be established by the Board of Trustees; (iii) shall oversee and approve the operational policies and procedures concerning such programs; and (iv) shall receive and review the reports of the Executive Director and staff regarding such programs and, if appropriate, make recommendations to the Board of Trustees with respect thereto.

(c) Repairs And House Committee: The Repairs And House Committee (i) shall supervise the procurement of all clothing, material, bedding, maintenance supplies and equipment required in the operation of the facilities and programs maintained by the Society; (ii) shall make or cause to be made periodic inspections of all the buildings, both interior and exterior, of the Society, to determine what repairs and improvements are required and necessary. In the event the committee determines that certain repairs or improvements are required, it shall



determine the approximate cost of such repairs or improvements and submit its findings and recommendations to the Board of Trustees for its approval; PROVIDED, that emergency repairs or emergency supplies or equipment which are in good faith deemed necessary for the immediate safety and operation may be made without the prior approval of the Board of Trustees, but in any event the expenditures so made shall subsequently be submitted to the Board of Trustees for its ratification.

(d) Communications And Development Committee: The Communications And Development Committee (i) shall attend to all matters relating to publicity and advertising of the activities and functions of the Society and (ii) shall attend to all matters relating to the obtaining of donations, contributions, and bequests to the Society, other than matters relating to the operation of Society's annual Picnic.

(e) Personnel Policies Committee: The Personnel Policies Committee shall have the general supervision and control of all matters pertaining to the employees of the Society, including hiring, firing, pay, benefits and discipline; PROVIDED, that the Personnel Policies Committee (1) shall not hire, fire, or discipline the Executive Director without approval of the Board of Trustees and (2) may with the consent of the President (or any other Central Officer in the absence of the President) suspend the Executive Director for intentional or other serious misconduct pending review by the Board of Trustees; and (3) shall not establish general staffing levels or establish levels of pay or benefits without first consulting with the chairperson of the Finance Committee or which are contrary to any budget approved by the Board of Trustees.

(f) Grounds And Real Property Committee: The Grounds And Real Property Committee shall (i) supervise the maintenance and upkeep of the grounds surrounding the buildings of the Society and all other real property owned, leased or regularly used by the Society; (ii) make such recommendations to the Board of Trustees as would, in its opinion, tend to beautify such property or make it more useful to the Society; and (iii) make such repairs and improvements to such property as are authorized by the Board of Trustees.

(g) Insurance And Special Contracts Committee: The Insurance And Special Contracts Committee (i) shall have the general supervision and control of all matters pertaining to policies and coverages of insurance purchased by the Society; and (ii) shall have the general supervision and control of all other contracts or purchases by the Society assigned to the committee by the Board of Trustees whether within or without the normal authority of another standing committee.

(h) Picnic Committee: The Picnic Committee shall be chaired by the Society's Vice President and shall have the general supervision and control of all matters pertaining to the annual Picnic conducted by the Society on the second weekend in August (or such other date as may be established by the Board of Trustees).

(i) Membership Committee: The Membership Committee shall have the duty of securing new members for the Society.

SECTION 4.03. SPECIAL COMMITTEES. The Board of Trustees may, upon recommendation of the President or motion of any Board member, from time to time appoint such special committees as it may deem necessary or appropriate with such powers and duties as may be provided in the resolutions appointing such committees.

SECTION 4.04. COMMITTEE ADVISORS. Upon the recommendation of the Chairman of the committee, the Board of Trustees may, from time to time, appoint individuals who are not members of the Board of Trustees to serve for a period of one year as a member of any standing or special committee appointed as provided in this Article IV to provide advice, expertise or assistance to the committee in the performance of its functions. Said individuals shall serve as an advisor with full status as a member of the committee, the right to vote all matters coming before the committee and the benefit of the indemnification and insurance as provided in Article VIII of these Bylaws.

#### ARTICLE V OFFICERS AND EXECUTIVE DIRECTOR

SECTION 5.01. CENTRAL OFFICERS. The Central Officers of the Society shall consist of a President, a Vice President, a Second Vice President, a Recording Secretary, a Financial Secretary and a Treasurer.

SECTION 5.02. ELECTION AND TERM OF OFFICE. (a) The central officers of the Society shall be elected at the organization meeting of the Board of Trustees as provided in Section 3.06 of these Bylaws to serve until the next organization meeting of the Board of Trustees and until their successors are elected and have accepted their election; PROVIDED, that any central officer of the Society may be removed by the Board of Trustees, whenever, in its judgment, the best interests of the Society will be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the officer so removed. Election of a central officer shall not itself create contract rights. No member of the Society shall be eligible to hold the office of Financial Secretary or Treasurer for more than three (3) successive years.

(b) At the regular meeting of the Board of Trustees held in December of each year, the Nominating Committee appointed pursuant to the provisions of Section 4.01(b) of these Bylaws shall submit the names of six (6) individual members of the Society which it deems qualified for election as central officers of the Society and such names shall be placed in nomination for elections as such officers at the organization meeting of the Board of Trustees held pursuant to Section 3.06. Other names may be placed in nomination at such organization meeting.

SECTION 5.03. VACANCIES. Whenever any vacancy occurs in the office of any such central officer by death, resignation, removal or otherwise, such vacant office shall be filled by the Board of Trustees as soon as convenient at any regular or special meeting of the Board of Trustees.

SECTION 5.04. PRESIDENT. The President shall be the chief executive officer of the Society and, subject to the control of the Board of Trustees, shall have general charge of the business, affairs and property of the Society. He shall preside at all meetings of the members and of the Board of Trustees at which he shall be present, and in the event of a tie vote on any question before any such meetings, shall cast the deciding vote. The President shall have the authority to sign or countersign all certificates, contracts, and other instruments of the Society; shall appoint all committees; shall be custodian of the seal of the Society and be an ex-officio member of all such committees; shall acquaint himself with the general condition of the Society

and its property and shall make reports in connection therewith to the Board of Trustees and the members of the Society; and shall perform all such other duties as are incident to his office or are properly required by these Bylaws or the Board of Trustees.

**SECTION 5.05. VICE PRESIDENT.** The Vice President shall assist the President, and, in the absence or disability of the President, shall perform the duties of that office. The Vice President shall be Chairperson, and have general supervision and control of the annual Picnic held for the benefit of the Society, and shall have such other powers and discharge such other duties as may be assigned from time to time by the Board of Trustees.

**SECTION 5.06. SECOND VICE PRESIDENT.** The Second Vice President shall assist the President and Vice President. In the absence or disability of the President and the Vice President, shall perform the duties of the office of President. The Second Vice President shall be Co-Chairperson of the annual Picnic held for the benefit of the Society, but in such capacity shall be subject to the general supervision and control of the Vice President. The Second Vice President shall have such other powers and discharge such other duties as may be assigned from time to time by the Board of Trustees.

**SECTION 5.07. RECORDING SECRETARY.** The Recording Secretary shall keep the minutes of the meetings of the members of the Society and the Board of Trustees and shall issue or cause to be issued notices of all meetings of members and of the Board of Trustees. Upon request, he shall furnish the Secretaries of the branch societies with a copy of the proceedings of the regular and any special meetings of the Board of Trustees. He shall make, or cause to be made, a complete statistical report on the condition of the Society at the end of each year; and he shall perform all such other duties as are incident to his office or as may be assigned from time to time by the Board of Trustees.

**SECTION 5.08. FINANCIAL SECRETARY.** The Financial Secretary shall cause an accurate record of all receipts and disbursements of the Society to be maintained, shall make a complete report of the receipts and disbursements at the annual meeting of members of the Society and shall perform all other duties as are incident to his office or as may be assigned from time to time by the Board of Trustees.

**SECTION 5.09. TREASURER.** The Treasurer shall cause an accurate account of all monies belonging to the Society to be maintained and shall perform all other duties as are incident to his office or as may be assigned from time to time by the Board of Trustees.

**SECTION 5.10. EXECUTIVE DIRECTOR.** (a) The development, administration and implementation of all program activities of the Society shall be under the supervision and control of an Executive Director who shall be appointed by and subject to the control the Board of Trustees. The Executive Director may, subject to the approval of the Board of Trustees, appoint Associate Directors of the Society's programs and shall otherwise be responsible for the employment and assignment of the other employees of the Society. The Executive Director shall attend, and report on the Society's programs, at all meetings of the Board of Trustees and members of the Society and shall perform all other duties as are incident to the office of the Executive Director or as may be assigned from time to time by the Board of Trustees.

(b) The Executive Director may be removed by the Board of Trustees whenever, in its judgment, the best interests of the Society will be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the Executive Director. Appointment of the Executive Director shall not of itself create contract rights.

## ARTICLE VI FINANCES

SECTION 6.01. FUNDS OF THE SOCIETY. All funds of the Society shall be either (a) deposited in one or more federally insured financial institutions designated from time to time by the Board of Trustees or (b) invested, subject to the supervision of the Finance Committee, as provided in Section 4.02(a) of these Bylaws.

SECTION 6.02. ANNUAL AUDIT. At the regular meeting of the Board of Trustees held in December of each year, the President of the Society shall, after consulting with and obtaining the recommendation of the Finance Committee, select an independent certified public accountant or a firm of such accountants to examine, in accordance with generally accepted accounting principles, and present its report with respect to the financial statements of the Society and the books and records of the Financial Secretary and Treasurer of the Society. The report of such accountants shall be furnished or made available to the members of the Society in such manner as the Board of Trustees shall from time to time determine.

SECTION 6.03. COLLECTIONS ETC. All collections, picnics or other benefits for the support and maintenance of the Society shall be submitted to and approved by the Board of Trustees and conducted in accordance with all applicable regulations, if any, of the Archdiocese of Louisville and any governmental subdivision or agency having jurisdiction.

SECTION 6.04. CHECKS. All checks, vouchers, orders for the payment of money and any evidence of indebtedness issued in the name of the Society shall be signed or countersigned (i) if the amount be \$1,000 or greater by two (2) persons, one of whom shall be either the President, Vice President, Second Vice President, Financial Secretary, Treasurer or Chairman of the Finance Committee and the other shall be another officer, member or employee of the Society as the Board of Trustees, upon recommendation of the Finance Committee, may, from time to time, determine and (ii) if the amount be less than \$1,000 by one (1) person who may be any Central Officer, the Executive Director, or any other officer, member or employee of the Society as the President or Chairman of the Finance Committee, may, from time to time, determine. The names of authorized signers with respect to any account at any financial institution shall be reflected in the records of the financial institution in accordance with applicable law and the regular policies and procedures of said financial institution.

SECTION 6.05. BONDS. The Financial Secretary, Treasurer or any other person who may be authorized by the Board of Trustees to sign or countersign checks, vouchers, negotiable papers and other instruments of the Society shall furnish the Society with a bond for the faithful performance of their duties with good surety thereon. The amount of such bonds to be approved by the Board of Trustees and the cost, thereof paid by the Society.

## ARTICLE VII BRANCH SOCIETIES

SECTION 7.01. BRANCH SOCIETIES. The branch societies of the Society shall be the Roman Catholic parishes of St. Anthony, St. Boniface, St. Denis, St. Elizabeth, St. Francis of Assisi, St. Helen, Holy Trinity, St. Joseph, St. Martin, St. Therese and St. Vincent de Paul in Louisville, Kentucky, and a "Home Branch". Members of the Society who are members of such parishes may, but are not required to, be affiliated with the branch society of such parishes, and all other individual members of the Society may, but are not required to, be affiliated with the "Home Branch".

SECTION 7.02. BUSINESS OF BRANCHES. Each branch society ~~shall~~ may be organized and its business affairs managed as may be provided in the branch's Bylaws or in such manner as the members may determine.

## ARTICLE VIII INDEMNIFICATION AND INSURANCE

SECTION 8.01. INDEMNIFICATION. The Society shall indemnify any person made a party to any proceeding by reason of the fact that he or she is or was a trustee of the Society if (a) he or she conducted herself or himself in good faith; and (b) he or she reasonably believed (1) in the case of conduct in his or her official capacity with the Society, that his or her conduct was in its best interest; and (2) in all other cases, that his or her conduct was at least not opposed to the Society's best interest; and (3) in the case of any criminal proceeding, he or she had no reasonable cause to believe his or her conduct was unlawful. Indemnification shall be made against judgments, penalties, fines, settlements and reasonable expenses actually incurred by the person in connection with the proceeding, except that if the proceeding was by or in the right of the Society, indemnification may be made only against such reasonable expenses and shall not be made in respect of any proceeding in which the person shall have been adjudged to be liable to the Society. The termination of any proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not, of itself, be determinative that the person did not meet the requisite standard of conduct as set forth in this section; PROVIDED, that a trustee shall not be indemnified under this section in respect of any proceeding charging improper personal benefit to the trustee, whether or not involving action in his official capacity, in which he or she shall have been adjudged to be liable on the basis that personal benefit was improperly received by him or her.

SECTION 8.02. RIGHT TO INDEMNIFICATION. No indemnification under Section 8.01 of these Bylaws shall be made by the Society unless authorized in the specific case after a determination has been made that indemnification of the trustee is permissible in the circumstances because he or she has met the standard of conduct set forth in Section 8.01. Such determination shall be made (a) by the Board of Trustees by a majority vote of a quorum consisting of trustees not at the time parties to the proceeding; or (b) if such a quorum cannot be obtained, then by a majority vote of a committee of the board, duly designated to act in the matter by a majority vote of the full board (in which designation trustees who are parties may participate), consisting solely of two(2) or more trustees not at the time parties of the proceeding; or (c) a special legal counsel selected by the Board of Trustees or a committee thereof as set forth in clauses (a) or (b) of this section, or if the requisite quorum of the full board cannot be obtained

therefore and such committee cannot be established, by a majority vote of the full board (in which selection trustees who are parties may participate); or (c) by the members of the Society. Authorization of indemnification and determination as to the reasonableness of expenses shall be made in the same manner as the determination that indemnification is permissible, except that if the determination is made by special legal counsel, authorization of indemnification and determination as to reasonableness of expenses shall be made in a manner specified in clause (c) of this section in the preceding sentence for the selection of such counsel.

**SECTION 8.03. RIGHT TO INDEMNIFICATION-SUCCESSFUL DEFENSE.** A trustee who has been wholly successful, on the merits or otherwise, in the defense of any proceeding referred to in Section 8.01, shall be indemnified by the Society against reasonable expenses incurred by him or her in connection with the proceeding.

**SECTION 8.04. ADVANCE EXPENSES.** Reasonable expenses incurred by a trustee who is a party to a proceeding may be paid or reimbursed by the Society in advance of the final disposition of such proceeding upon receipt by the Society of: (a) a written affirmation by the trustee of his or her good faith belief that he or she has met the standard of conduct necessary for indemnification by the Society as authorized in this Article VIII, and (b) a written undertaking by or on behalf of the trustee to repay such amount if it shall ultimately be determined that he or she has not met such standard of conduct, and after a determination that the facts then known to those making the determination would not preclude indemnification under this Article VIII. The undertaking required by clause (b) of this section shall be an unlimited general obligation of the trustee but need not be secured and may be accepted without reference to financial ability to make repayment. Determinations and authorizations of payments under this section shall be made in the manner specified in Section 8.02.

**SECTION 8.05. INDEMNIFICATION- OFFICERS AND EMPLOYEES.** The Society shall indemnify and advance expenses to an officer, employee or agent of the Society to the same extent that it indemnifies and advances expenses to trustees pursuant to this Article VIII and to such further extent, consistent with the law, as may be provided by general or specific action of the Board or Trustees or contract.

**SECTION 8.06. INDEMNIFICATION NOT EXCLUSIVE.** (a) The Society, in addition to indemnification provided for in this Article VIII, shall indemnify and advance expenses to a trustee to such further extent, consistent with law, as may be provided by general or specific action of the Board of Trustees or contract. Nothing contained in this Article VIII shall limit the Society's power to pay or reimburse expenses incurred by a trustee in connection with his or her appearance as a witness in a proceeding at a time when he or she has been made a named defendant or respondent in the proceeding.

(b) The indemnification provided in this Article VIII shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any agreement, vote of members or disinterested trustees or otherwise, both as to action in his or her official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a trustee, officer, employee or agent and shall inure to the benefit of the heirs, executors and administrators of such a person.

**SECTION 8.07. REPORT TO MEMBERS.** Any indemnification of, or advance of expenses to, a trustee in accordance with this Article VIII, if arising out of a proceeding by or in the right of the Society, shall be reported in writing to the members of the Society with or before the notice of the next member's meeting.

**SECTION 8.08. INSURANCE.** The Society shall have the power to and may purchase and maintain insurance on behalf of any person who is a trustee, officer, employee or agent of the Society, or who, while a trustee, officer, employee or agent of the Society, is or was serving at the request of the Society as a trustee, officer, partner, employee or agency of another foreign or domestic corporation, partnership, joint venture, trust, other enterprise or employee benefit plan, against any liability asserted against him or her and incurred by him or her in any such capacity or arising out of his or her status as such, whether or not the Society has the power to indemnify him or her against such liability under the provisions of this Article VIII.

**SECTION 8.09. DEFINITIONS AND CONSTRUCTION.** For purpose of this Article VIII:

(a) "Trustee" means any person who is or was a trustee of the Society and any person who, while a director of the Society, is or was serving at the request of the Society as a director, officer, partner, trustee, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust, other enterprise or employee benefit plan.

(b) "Society" includes any domestic or foreign predecessor entity of the Society in a merger, consolidation or other transaction in which the predecessor's existence ceased upon consummation of such transaction.

(c) "Expense" includes attorney's fees.

(d) "Official capacity" means: (i) when used with respect to a trustee, the office of the trustee in the Society, and (ii) when used with respect to a person other than a trustee, as contemplated in Section 8.06 of this Article VIII, the elective or appointive office in the Society held by the officer or the employment or agency relationship undertaken by the employee or agent in behalf of the Society; but in each case does not include service for any other foreign or domestic corporation or any partnership, joint venture, trust, other enterprise, or employee benefit plan.

(e) "Party" includes a person who was, is, or is threatened to be made, a named defendant or respondent in a proceeding.

(f) "Proceeding" means any threatened, pending or completed action, suit, or proceeding, whether civil, criminal, administrative or investigative.

The Society shall be deemed to have requested a trustee, officer, employee or agent of the Society to serve an employee benefit plan whenever the performance by him or her of his or her duties to the Society also imposes duties on, or otherwise involved services by him or her, to the plan or participants or beneficiaries of the plan. Excise taxes assessed on a trustee with respect to any employee benefit plan pursuant to applicable law shall be deemed "fines"; and action taken or omitted by him or her with respect to any employee benefit plan in the performance of his or

duties for a purpose reasonably believed by him or her to be in the interest of the participants and beneficiaries of the plan shall be deemed to be for a purpose which is not opposed to the best interests of the Society.


## ARTICLE IX AMENDMENTS

SECTION 9.01. METHOD. These Bylaws may be amended, repealed or revised by the Board of Trustees of the Society at any regular or special meeting thereof by the affirmative vote of a majority of the trustees present at such meeting subject, however, (a) to the power of the members of the Society at any annual or special meeting called for that purpose, upon reasonable notice, to change or repeal such Bylaws; and (b) to the approval of the Ordinary of the Roman Catholic Archdiocese of Louisville (provided, however, said approval shall be withheld only if he determines, in his discretion, that the adoption, amendment, repeal or revision would be contrary to the beliefs, teaching, or mission of the Roman Catholic Church).

**PRELIMINARILY APPROVED BY THE BOARD OF TRUSTEES AT ITS  
MEETING HELD ON THE 7TH DAY OF MARCH, 2007 FOR PRESENTATION  
TO ARCHBISHOP OF LOUISVILLE.**

  
\_\_\_\_\_  
M. Thurman Senn, Recording Secretary

**APPROVED:**

  
\_\_\_\_\_  
Thomas C. Kelly, O.P.  
Archbishop of Louisville

Date: 3/30/07



## IRS Form W9

**Request for Taxpayer  
Identification Number and Certification**

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) St Joseph Catholic Orphan Society	
	Business name/disregarded entity name, if different from above St Joseph Children's Home	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____  <input type="checkbox"/> Other (see instructions) ▶ _____	
	Exemptions (see instructions):  Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____	
	Address (number, street, and apt. or suite no.) 2823 Frankfort Ave City, state, and ZIP code Louisville KY 40206 List account number(s) here (optional)	Requester's name and address (optional)

**Part I Taxpayer Identification Number (TIN)**

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

Social security number	

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

Employer identification number

**Part II Certification**

Under penalties of perjury, I certify that:

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

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶ <i>Robert Turner</i>	Date ▶ 7/29/15
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**General Instructions**

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

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

**Purpose of Form**

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

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

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

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

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

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

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

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

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

## Annual Audit

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

**CONSOLIDATED FINANCIAL STATEMENTS**

**Year Ended December 31, 2015**

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## **Independent Auditors' Report**

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

We have audited the accompanying consolidated financial statements of St. Joseph Catholic Orphan Society (a not-for-profit organization) and Controlled Entity, which comprise the consolidated statement of financial position as of December 31, 2015, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

### **Management's Responsibility for the Consolidated Financial Statements**

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit 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 consolidated financial statements are free from material misstatement.

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

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

### **Opinion**

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of St. Joseph Catholic Orphan Society and Controlled Entity as of December 31, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidating statement of financial position and consolidating statement of activities on pages 21 and 22 are presented for purposes of additional analysis and are not a required part of the basic consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

*Deming, Malone, Lissay & Petroff*

Louisville, Kentucky  
May 17, 2016

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

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

December 31, 2015

**Assets**

**Current Assets**

Cash and cash equivalents	\$ 436,326
Accounts receivable, net	372,040
Grants and pledges receivable, net	415,167
Prepaid expenses	<u>83,357</u>

<b>Total current assets</b>	<u><u>1,306,890</u></u>
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**Property and Equipment**

Land	1,766,261
Buildings and improvements	6,809,799
Furniture and equipment	1,118,108
Vehicles	<u>253,333</u>
	9,947,501
Less accumulated depreciation	<u>2,739,365</u>
	<u><u>7,208,136</u></u>

**Other Assets**

Investments	2,367,616
Land held for sale	11,751,968
Pledges receivable, net	1,072,766
Beneficial interest in assets held by others	<u>1,919,980</u>

<b>Total other assets</b>	<u><u>17,112,330</u></u>
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<b>Total assets</b>	<u><u>\$ 25,627,356</u></u>
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See Notes to Consolidated Financial Statements.



**Liabilities and Net Assets**

**Current Liabilities**

Accounts payable	\$ 44,476
Accrued expenses	237,632
Line of credit	<u>1,091,000</u>
<b>Total current liabilities</b>	<u>1,373,108</u>

**Net Assets**

Unrestricted	20,816,870
Temporarily restricted	2,426,274
Permanently restricted	<u>1,011,104</u>
<b>Total net assets</b>	<u>24,254,248</u>
<b>Total liabilities and net assets</b>	<u><u>\$ 25,627,356</u></u>

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

**CONSOLIDATED STATEMENT OF ACTIVITIES**

Year Ended December 31, 2015

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
<b>Revenues and other support</b>				
Child development center tuition	\$ 940,588			\$ 940,588
Resident care revenues	2,536,773			2,536,773
Home base service revenues	1,141,861			1,141,861
Interest and dividends	115,843			115,843
Picnic income	690,529			690,529
Legacies and bequests	176,061			176,061
Contributions and grants	412,761	\$ 1,431,838		1,844,599
Society dues	2,775			2,775
Other income	19,108			19,108
Gain on sale of assets	547			547
Net realized and unrealized loss on investments	(127,025)			(127,025)
Change in beneficial interest in assets held by others		(65,826)	\$ (104,872)	(170,698)
Net assets released from restrictions	<u>3,748,317</u>	<u>(3,748,317)</u>		
<b>Total revenues and other support</b>	9,658,138	(2,382,305)	(104,872)	7,170,961
<b>Expenses</b>				
Program services	4,616,335			4,616,335
Management, general and support services	1,125,421			1,125,421
Fund-raising	<u>713,997</u>			<u>713,997</u>
<b>Total expenses</b>	<u>6,455,753</u>			<u>6,455,753</u>
<b>Increase (decrease) in total net assets</b>	3,202,385	(2,382,305)	(104,872)	715,208
Net assets at beginning of year (restated)	<u>17,614,485</u>	<u>4,808,579</u>	<u>1,115,976</u>	<u>23,539,040</u>
Net assets at end of year	<u>\$ 20,816,870</u>	<u>\$ 2,426,274</u>	<u>\$ 1,011,104</u>	<u>\$ 24,254,248</u>

See Notes to Consolidated Financial Statements.

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

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**  
Year Ended December 31, 2015

	Program Services			Supporting Services			
	Child Development Center	Residential Services	Home Base Services	Program Services	Management and General	Fund-raising Picnic	Other
				Total			Total
Salaries	\$ 652,058	\$ 1,477,296	\$ 362,839	\$ 2,492,193	\$ 526,353	\$ 60,167	\$ 173,720
Payroll taxes	47,945	111,144	26,955	186,044	54,153	4,706	13,009
Employee benefits	100,557	163,215	36,455	300,227	42,141	501	16,484
Workers' compensation	12,837	67,898	15,109	95,844	13,683	1,510	4,150
Directors' and officers' insurance					24,738		
Employment expenses					24,850		
Food, provisions, kitchen	161,316	164,817		326,133	5,715	101,782	
Program supplies and expense	24,175	184,407	480,125	688,707		102,380	47,438
Education and entertainment outside home		54,493		54,493			
Utilities	26,420	70,846	6,741	104,007	86,934	88	1,887
Office supplies	2,379	11,286	689	14,354	48,344		8,694
Postage		261		261	5,298	1,687	4,450
Conferences, training and dues	2,319	2,484	1,626	6,429	20,504		9,066
Consulting and professional fees	4,764	12,590	2,798	20,152	94,030		3,340
Repairs and maintenance	12,792	32,528	2,686	48,006	32,155	22,595	683
Depreciation	92,387	56,068	4,885	153,340	48,903	2,163	2,711
Insurance	12,606	33,316	2,702	48,624	40,929		901
House supplies and cleaning	11,876	31,385	2,545	45,806	38,172		848
Truck and auto expense		5,986	613	6,599			613
Investment expense					12,242		
Miscellaneous	9,223	8,252	7,641	25,116	6,277	120,427	7,997
	<u>\$ 1,173,654</u>	<u>\$ 2,488,272</u>	<u>\$ 954,409</u>	<u>\$ 4,616,335</u>	<u>\$ 1,125,421</u>	<u>\$ 418,006</u>	<u>\$ 295,991</u>
							<u>\$ 6,455,753</u>

See Notes to Consolidated Financial Statements.

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

**CONSOLIDATED STATEMENT OF CASH FLOWS**

Year Ended December 31, 2015

**Cash Flows from Operating Activities**

Cash received from services provided	\$ 4,582,308
Cash received for contributions and grants	1,873,183
Cash paid to suppliers and employees	(5,909,048)
Investment income received	115,843
Interest paid	<u>(13,812)</u>

<b>Net cash provided by operating activities</b>	<u>648,474</u>
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**Cash Flows from Investing Activities**

Purchases of property and equipment	(3,052,503)
Proceeds from sale of equipment	547
Purchases of investments	(328,453)
Proceeds from sale of investments	<u>1,874,553</u>

<b>Net cash used in investing activities</b>	<u>(1,505,856)</u>
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**Cash Flows from Financing Activities**

Net proceeds from line of credit	<u>1,091,000</u>
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<b>Net cash provided by financing activities</b>	<u>1,091,000</u>
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<b>Net increase in cash and cash equivalents</b>	233,618
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Cash and cash equivalents at beginning of year	<u>202,708</u>
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Cash and cash equivalents at end of year	<u><u>\$ 436,326</u></u>
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See Notes to Consolidated Financial Statements.

**Reconciliation of Net Increase in Total Net Assets  
to Net Cash Provided by Operating Activities**

Net increase in total net assets	\$ 715,208
Adjustments to reconcile net increase in total net assets to net cash provided by operating activities:	
Depreciation	207,117
Discounts and allowances for doubtful accounts	73,067
Gain on disposal of property and equipment	(547)
Change in beneficial interest in assets held by others	170,698
Net realized and unrealized loss on investments	127,025
Non-cash donations included in assets	(36,400)
Change in assets and liabilities:	
(Increase) decrease in:	
Accounts receivable	(55,905)
Grants and pledges receivable	(590,258)
Prepaid expenses	2,907
Increase (decrease) in:	
Accounts payable	7,249
Accrued expenses	28,313
Total adjustments	(66,734)
Net cash provided by operating activities	\$ 648,474

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

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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

##### **Nature of activities:**

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

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

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

SJ Kids Foundation, Inc. (Foundation) is a Section 501(c)(3) organization established June 21, 2011 to perform fundraising to benefit and support the Society.

##### **Summary of significant accounting policies:**

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

## **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

### **Principles of consolidation:**

The consolidated financial statements as of and for the year ended December 31, 2015 include the financial statements of St. Joseph Catholic Orphan Society and SJ Kids Foundation Inc. All significant intercompany transactions have been eliminated in consolidation.

### **Estimates:**

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

### **Cash and cash equivalents:**

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

### **Investments:**

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

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

## **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

### **Accounts, grants and pledges receivable:**

The valuation of receivables is based upon a detailed analysis of past due accounts and the history of uncollectible accounts. Estimated uncollectible accounts increase the allowance for doubtful accounts and when the receivables are written off, the allowance for doubtful accounts is decreased. The Organization periodically reviews doubtful accounts receivable to determine if write-offs are necessary. At December 31, 2015, the allowance for doubtful accounts was \$10,000.

### **Property and equipment:**

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

### **Health plan:**

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

### **Restricted support:**

The Organization reports contributions as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a purpose restriction is accomplished or a stipulated time restriction ends, temporarily restricted net assets are reclassified to unrestricted net assets, and reported in the consolidated statement of activities as net assets released from restrictions.



## **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

### **Contributions other than cash:**

Contributions other than cash are recorded at their fair value as of the date of donation. Contributed services must meet the specific expertise requirements and would normally have been purchased before they are recorded. Contributions of long-lived assets with explicit restrictions that specify how the assets are to be used and contributions of cash or other assets that must be used to acquire long-lived assets are reported as temporarily restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service. Contributed services included in the statement of activities was \$39,800 for advertising for the year ended December 31, 2015.

### **Donated services:**

Many individuals donate their time and perform a variety of tasks that assist the Organization for which no value has been assigned because these services do not meet the criteria for recognition in the consolidated financial statements.

### **Service revenues:**

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

For the year ended December 31, 2015, substantially all of the Organization's resident care and home base service revenue was derived from services to residents and home base clients who are beneficiaries of those various Kentucky agencies. Substantially all of the accounts receivable are due from those various Kentucky agencies for the year ended December 31, 2015.

### **Advertising:**

The costs of advertising and public relations are expensed as they are incurred. Total advertising expense for the year ended December 31, 2015 was approximately \$65,000.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### **Functional allocation of expenses:**

The costs of providing the various programs and other activities have been reported on a functional basis in the consolidated statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

### **Income taxes:**

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

As of December 31, 2015, the Organization did not have any accrued interest or penalties related to income tax liabilities, and no interest or penalties have been charged to operations for the year then ended.

### **Subsequent events:**

Management has evaluated subsequent events through May 17, 2016, the date the consolidated financial statements were available to be issued.

### **Newly issued standard not yet effective:**

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

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### Note 2. Grants and Pledges Receivable

Grants and pledges receivable consist of the following:

Amounts due in:	
One year or less	\$ 415,167
One to five years	842,766
More than five years	<u>375,000</u>
Total grants and pledges receivable	1,632,933
Less discount to net present value	(135,000)
Less allowance for uncollectible amounts	<u>(10,000)</u>
Net grants and pledges receivable	<u>\$1,487,933</u>

Pledges receivable due in more than one year are reflected at the present value of estimated future cash flows using a discount rate of 2.5% as of December 31, 2015.

Of the total gross pledges receivable as of December 31, 2015, certain donors account for a significant portion of the total account balance as follows:

Donor #1	\$1,000,000
Donor #2	375,000
Donor #3	<u>196,100</u>
	<u>\$1,571,100</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### Note 3. Investments

Investments are carried at fair value in the accompanying consolidated statement of financial position. Fair value as compared to cost at December 31, 2015 is as follows:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Cash and cash equivalents	\$ 421,654	\$ 421,654	
Mutual bond funds	106,262	106,551	\$ 289
Mutual stock funds	1,314,809	1,165,618	(149,191)
Common stocks	641,160	616,982	(24,178)
Real estate investment trust	<u>44,703</u>	<u>56,811</u>	<u>12,108</u>
	<u>\$2,528,588</u>	<u>\$2,367,616</u>	<u>\$(160,972)</u>

Investments were classified as unrestricted as of December 31, 2015.

### Note 4. Fair Value Measurements

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

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

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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

All assets have been valued using a market approach. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2015.

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

Mutual bond funds, common stocks, mutual stock funds and real estate investment trusts – valued at the closing price reported in the active market in which the security is traded.

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

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

The following table sets forth the level, within the fair value hierarchy, of the Organization's investments at fair value as of December 31, 2015:

	<u>Level 1</u>	<u>Level 3</u>	<u>Total</u>
Measured on a recurring basis:			
Cash and cash equivalents	\$ 421,654		\$ 421,654
Securities:			
Mutual bond funds	106,551		106,551
Mutual stock funds	1,165,618		1,165,618
Common stock	616,982		616,982
Real estate investment trust	56,811		56,811
Beneficial interest in assets held by others	<u>                    </u>	<u>\$1,919,980</u>	<u>1,919,980</u>
Total assets at fair value	<u>\$2,367,616</u>	<u>\$1,919,980</u>	<u>\$4,287,596</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The change in value of the beneficial interest in assets held by others included in Level 3 assets measured at fair value on a recurring basis as of December 31, 2015 is as follows:

Balance, beginning of year	\$2,090,678
Change in value of beneficial interest	<u>(170,698)</u>
Balance, end of year	<u>\$1,919,980</u>

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

### **Note 5. Real Estate Bequest**

In 2005, the Organization recorded the bequest of an approximately 220 acre tract of real estate, which is currently recorded on their books at \$11,751,968. During 2014, the Organization listed the property for sale in two tracts. At December 31, 2015, the Organization had signed purchase and sale agreements on both of the two tracts. As of December 31, 2015, the sale agreements had not closed and therefore are not included in the consolidated financial statements. Subsequent to year end, the Organization and the buyers continue to negotiate the final terms for the sales of the properties.

### **Note 6. Line of Credit**

In March 2015, the Organization obtained a line of credit with Stock Yards Bank & Trust Company to facilitate the construction of four new cottages. The amount available to borrow depends on the sale of the land held for sale (see Note 5). During the pre-sale period of the land held for sale, advances may be drawn up to \$3,000,000. After the sale of the land held for sale, the advances may not exceed \$500,000. Amounts borrowed are secured by investments and the contract for sale of one tract of the land held for sale.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The line of credit agreement has a floating interest rate of LIBOR plus 2.0% during the pre-sale period and LIBOR plus 1.5% post-sale. The interest rate at December 31, 2015 was 2.42%. Monthly payments of interest are required. The principal and any outstanding interest is due March 2017. As of December 31, 2015, the outstanding balance was \$1,091,000.

### Note 7. Changes in Restricted Net Assets

Changes in temporarily restricted net assets during the year ended December 31, 2015 were as follows:

<u>Restricted for</u>	<u>Balance 12-31-14</u>	<u>Contributions</u>	<u>Change in Beneficial Interests</u>	<u>Released from Restrictions</u>	<u>Balance 12-31-15</u>
Activities	\$ 23,655	\$ 5,405		\$ (12,676)	\$ 16,384
Playground replacement	7,000			(7,000)	
Computer upgrades	3,544			(3,500)	44
Clothing	1,531				1,531
Therapy	353			(152)	201
Other special projects	15,970	13,181		(17,846)	11,305
Operating pledges	48,160	24,173		(8,500)	63,833
Capital campaign pledges	3,733,664	1,389,079		(3,698,643)	1,424,100
Beneficial interests in assets held by others	<u>974,702</u>	<u>          </u>	<u>\$(65,826)</u>	<u>          </u>	<u>908,876</u>
	<u>\$4,808,579</u>	<u>\$1,431,838</u>	<u>\$(65,826)</u>	<u>\$(3,748,317)</u>	<u>\$2,426,274</u>

Changes in permanently restricted net assets during the year ended December 31, 2015 are as follows:

Balance at beginning of year	\$1,115,976
Change in beneficial interests in assets held by others	<u>(104,872)</u>
Balance at end of year	<u>\$1,011,104</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### Note 8. Endowment Funds

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

Changes in endowment net assets for the year ended December 31, 2015 are as follows:

	Permanently <u>Restricted</u>
Endowment net assets, beginning of period	\$1,115,976
Investment return:	
Unrealized losses	<u>(104,872)</u>
Endowment net assets, end of period	<u>\$1,011,104</u>

#### Interpretation of relevant law:

The Organization has interpreted the Kentucky Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.



## **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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

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

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

### **Note 9. Retirement Plan**

The Society has a tax deferred annuity retirement savings plan (Plan) for its employees. Employees may voluntarily contribute from 1% to 12% of their compensation each plan year through salary deferral. In 2015, the Organization matched 50% to 100% of employees' contributions to the Plan up to 4% of employees' compensation, depending on years of service. The Organization's contributions to the Plan totaled approximately \$44,000 in 2015.

### **Note 10. Capital Campaign**

In 2008, the Organization announced a capital campaign to raise money to construct a new residential complex onsite and to rehab the existing facilities and has been accepting donations and pledges, which are generally payable over 5 to 10 years. The Organization has raised approximately \$5,400,000 as of December 31, 2015, through the campaign. In April 2014, the Organization held a ground breaking ceremony to signify the start of the construction process. In July 2015, the cottages were completed and placed in service and the capital campaign was completed.

## **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

### **Note 11. Potential Environmental Clean-Up Issue**

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

The Society has concluded that it does not have the information needed to estimate the range of time over which the Society may need to remove the asbestos, and consequently cannot reasonably estimate the fair value of the liability. Accordingly, no liability has been accrued as of December 31, 2015. In the future, if this information becomes available, such as when the Society plans to renovate or demolish the facility, it will record the fair value of the liability.

### **Note 12. Related Party Transactions**

The Organization, in the ordinary course of business, receives services from companies in which board members or relatives of board members hold an ownership interest. During 2015, related party transactions consisted of bank fees of approximately \$19,000.

### **Note 13. Concentration of Credit Risk**

The Organization maintains its cash accounts in a bank in Louisville, Kentucky. Accounts at the bank are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Uninsured cash was approximately \$75,000 as of December 31, 2015.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### Note 14. Restatement

During the year ended December 31, 2015, it was determined that some beneficial interests in third-party trusts should have previously been reported as permanent endowments rather than temporarily restricted. This has been adjusted by restating beginning permanently restricted net assets and beginning temporarily restricted net assets. In addition, some temporarily restricted amounts had previously been reported as unrestricted net assets.

	<u>Unrestricted</u>	Temporarily <u>Restricted</u>	Permanently <u>Restricted</u>	<u>Total</u>
Balances at December 31, 2014, as previously reported	\$17,662,645	\$5,409,340	\$ 467,055	\$23,539,040
Reclassified	<u>(48,160)</u>	<u>(600,761)</u>	<u>648,921</u>	<u>          </u>
Balances at December 31, 2015, as restated	<u>\$17,614,485</u>	<u>\$4,808,579</u>	<u>\$1,115,976</u>	<u>\$23,539,040</u>

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

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION**

December 31, 2015

Assets	St. Joseph Catholic Orphan Society	St. Joe's Kids Foundation, Inc.	Eliminations	Total
<b>Current Assets</b>				
Cash and cash equivalents	\$ 313,795	\$ 122,531		\$ 436,326
Accounts receivable, net	372,040			372,040
Grants and pledges receivable, net	129,166	286,001		415,167
Due from affiliate		599,051	\$ (599,051)	
Prepaid expenses	<u>83,357</u>			<u>83,357</u>
<b>Total current assets</b>	<u>898,358</u>	<u>1,007,583</u>	<u>(599,051)</u>	<u>1,306,890</u>
<b>Property and Equipment</b>				
Land	1,766,261			1,766,261
Buildings and improvements	6,809,799			6,809,799
Furniture and equipment	1,118,108			1,118,108
Vehicles	<u>253,333</u>			<u>253,333</u>
	9,947,501			9,947,501
Less accumulated depreciation	<u>2,739,365</u>			<u>2,739,365</u>
	<u>7,208,136</u>			<u>7,208,136</u>
<b>Other Assets</b>				
Investments	2,367,616			2,367,616
Land held for sale	11,751,968			11,751,968
Pledges receivable, net	763,666	309,100		1,072,766
Beneficial interest in assets held by others	<u>1,919,980</u>			<u>1,919,980</u>
<b>Total other assets</b>	<u>16,803,230</u>	<u>309,100</u>		<u>17,112,330</u>
<b>Total assets</b>	<u>\$ 24,909,724</u>	<u>\$ 1,316,683</u>	<u>\$ (599,051)</u>	<u>\$ 25,627,356</u>

<b>Liabilities and Net Assets</b>	<b>St. Joseph Catholic Orphan Society</b>	<b>St. Joe's Kids Foundation, Inc.</b>	<b>Eliminations</b>	<b>Total</b>
<b>Current Liabilities</b>				
Accounts payable	\$ 44,476			\$ 44,476
Accrued expenses	237,632			237,632
Line of credit	1,091,000			1,091,000
Due to affiliate	<u>599,051</u>		\$ (599,051)	<u></u>
<b>Total current liabilities</b>	<u>1,972,159</u>		<u>(599,051)</u>	<u>1,373,108</u>
<b>Net Assets</b>				
Unrestricted	20,095,287	\$ 721,583		20,816,870
Temporarily restricted	1,831,174	595,100		2,426,274
Permanently restricted	<u>1,011,104</u>	<u></u>	<u></u>	<u>1,011,104</u>
<b>Total net assets</b>	<u>22,937,565</u>	<u>1,316,683</u>	<u></u>	<u>24,254,248</u>
<b>Total liabilities and net assets</b>	<u>\$ 24,909,724</u>	<u>\$ 1,316,683</u>	<u>\$ (599,051)</u>	<u>\$ 25,627,356</u>

**CONSOLIDATING STATEMENT OF ACTIVITIES**  
Year Ended December 31, 2015

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## Faith Based Organization Certification Form



June 2, 2016

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

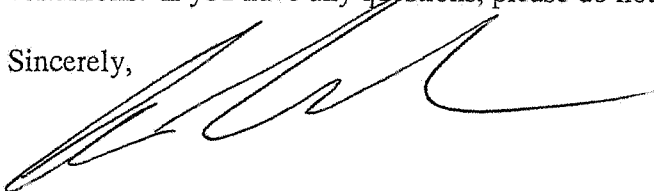
Dear Ms. Ethridge:

St. Joseph Children's Home administrators and staff understand and agree to the following conditions regarding Louisville Metro funding for 167<sup>th</sup> Picnic Security and use of the fundraising proceeds from the Picnic:

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

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

Sincerely,

  
Andrea Pridham  
Development Director





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

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

Legal Name of Applicant Organization:

St. Joseph Children's Home

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

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

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

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

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

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

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

**SIGNATURE**

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

Signature of Legal Signatory:

Date:

06.2.14

Legal Signatory (please print):

Andrea Pridham

Title: Development Director

Phone:

502-893-0241

Extension:

313

Email: andreap@sjkids.org

Staff



*Giving Children a Home*

## **Staff**

**St. Joseph Children's Home currently has a staff of 115, including both full-time and part-time employees in all departments.**

**The three highest paid staff for the organization are:**

- Grace Akers, MDiv  
Executive Director  
Salary \$101,000
- Julie Greenwell, LPA  
Foster Care Director & Treatment Director  
Salary \$71,560
- Deborah Turner  
Finance and Benefits Director  
Salary \$65,020

**Staff who are directly responsible for the Picnic are:**

- Pam Stone, Picnic Coordinator  
Responsible for all aspects of Picnic planning, preparation and logistics
- Andrea Pridham, Development Director  
Oversees all areas of fundraising for St. Joe's, including the Picnic. She is Ms. Stone's immediate supervisor.



## ST. JOSEPH CHILDREN'S HOME

### General Information

Organization Number	0045671
Name	ST. JOSEPH CHILDREN'S HOME
Company Type	ASC - Assumed Name Corporation
Status	A - Active
State	KY
File Date	5/26/2006
Expiration Date	5/26/2021
Renewal Date	3/23/2011
Principal Office	2823 FRANKFORT AVE. LOUISVILLE, KY 402062693

### Current Officers

### Individuals / Entities listed at time of formation

Director	<u>IMMETT A RATTERMAN</u>
Director	<u>EDWARD H GILDEHAUS JR</u>
Director	...
Director	.
Director	.
Director	.
Incorporator	<u>IMMETT A RATTERMAN</u>
Incorporator	.

### Images available online

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

<u>Annual Report</u>	6/2/2016	1 page	<u>PDF</u>	
<u>Name Renewal</u>	12/11/2015	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	3/27/2015	1 page	<u>PDF</u>	
<u>Annual Report</u>	3/20/2014	1 page	<u>PDF</u>	
<u>Annual Report Amendment</u>	3/7/2013	1 page	<u>PDF</u>	
<u>Certificate of Assumed Name</u>	1/24/2013	1 page	<u>tiff</u>	<u>PDF</u>
<u>Certificate of Assumed Name</u>	1/24/2013	1 page	<u>tiff</u>	<u>PDF</u>
<u>Certificate of Assumed Name</u>	1/24/2013	1 page	<u>tiff</u>	<u>PDF</u>
<u>Certificate of Assumed Name</u>	1/24/2013	1 page	<u>tiff</u>	<u>PDF</u>
<u>Certificate of Assumed Name</u>	1/24/2013	1 page	<u>tiff</u>	<u>PDF</u>
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<a href="#">Certificate of Assumed Name</a>	1/24/2013	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	1/10/2013	1 page	<a href="#">PDF</a>	
<a href="#">Annual Report</a>	7/2/2012	1 page	<a href="#">PDF</a>	
<a href="#">Certificate of Assumed Name</a>	6/19/2012	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Name Renewal</a>	11/4/2011	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Name Renewal</a>	3/23/2011 1:15:59 PM	1 page	<a href="#">PDF</a>	
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<a href="#">Annual Report</a>	6/4/2008	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Registered Agent name/address change</a>	12/7/2007	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Amendment</a>	4/9/2007	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Certificate of Assumed Name</a>	4/4/2007	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
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<a href="#">Certificate of Assumed Name</a>	5/26/2006	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	4/17/2006	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
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<a href="#">Annual Report</a>	9/14/2004	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/16/2003	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	6/14/2002	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Statement of Change</a>	11/29/2001	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
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<a href="#">Certificate of Assumed Name</a>	4/14/2000	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/8/1999	4 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Certificate of Assumed Name</a>	3/22/1999	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
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<u>Annual Report</u>	6/2/1998	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1997	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1996	1 page	<u>tiff</u>	<u>PDF</u>
<u>Reinstatement</u>	12/21/1995	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Administrative Dissolution</u>	11/1/1995	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1995	4 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1994	4 pages	<u>tiff</u>	<u>PDF</u>
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<u>Annual Report</u>	7/1/1989	1 page	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	6/3/1988	1 page	<u>tiff</u>	<u>PDF</u>
<u>Letters</u>	7/14/1987	1 page	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	3/19/1985	5 pages	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	5/23/1984	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	8/29/1977	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	2/7/1977	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Letters</u>	1/13/1977	1 page	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	1/20/1959	4 pages	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	1/20/1959	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	12/29/1958	4 pages	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	3/28/1884	4 pages	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	3/7/1868	1 page	<u>tiff</u>	<u>PDF</u>

### Assumed Name of

<u>ST. JOSEPH CATHOLIC ORPHAN SOCIETY</u>	Active
<u>ST. JOSEPH'S GERMAN ROMAN CATHOLIC SOCIETY OF LOUISVILLE, KENTUCKY</u>	Inactive
<u>ST. JOSEPH'S ORPHAN'S SOCIETY, OF LOUISVILLE</u>	Inactive

### Activity History

Filing	File Date	Effective Date	Org. Referenced
Renewal of assumed name	12/11/2015 2:43:14 PM	12/11/2015	
Renewal of assumed name	3/23/2011 1:16:00 PM	3/23/2011	
Add	5/26/2006 10:26:51 AM	5/26/2006	<u>ST. JOSEPH CATHOLIC ORPHAN SOCIETY</u>

### Microfilmed Images

