

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

Applicant/Program: Junior Achievement of Kentuckiana, Inc.

Tracking #: 0-106-15

Executive Summary of Request:

Junior Achievement is an important part of the fabric of community organizations that contribute to "Making Louisville Work". They are the largest provider of economics education in the region, and provide the majority of young people with deep-impact programs that focus on life skills to become productive members of our workforce, while arming them with strong personal financial basics needed to manage their own finances. Their goal is to promote education and grow jobs for our youth to thrive in our community. JA's programs focus on teaching youth skills that will be required of them in the 21st century, including critical thinking, communication, problem-solving, collaboration and teamwork.

Total Amount - \$5,900.⁰⁰

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.

22
District #

Robin Engel
Council Member Signature

\$2,000.⁰⁰
Amount

11-20-14
Date

*District 22 Councilman
Robin Engel*

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.

None.

Approved by:

Appropriations Committee Chairman

Date

Clerk's Office Only:

Request Amount: _____ Committee Amended Appropriation: _____

Original Appropriation: _____ Council Amended Appropriation: _____

Applicant/Program:

Junior Achievement of Kentuckiana, Inc.

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.

None.

<u>14</u> District #	<u>Cindi Fowler</u> Council Member Signature CW Cindi Fowler	<u>\$500.⁰⁰</u> Amount	<u>12/1/14</u> Date
<u>19</u> District #	<u>Sam Miller</u> Council Member Signature CW Sam Miller	<u>\$500.⁰⁰</u> Amount	<u>11/20/14</u> Date <i>see last signature page</i>
<u>6</u> District #	<u>David James</u> Council Member Signature CW David James	<u>\$500.⁰⁰</u> Amount	<u>11/24/2014</u> Date
<u>10</u> District #	<u>Steve Magre</u> Council Member Signature CW Steve Magre	<u>\$1,000.⁰⁰</u> Amount	<u>4/23/15</u> Date
<u>17</u> District #	<u>Glen Stuckel</u> Council Member Signature CW Glen Stuckel	<u>\$500.⁰⁰</u> Amount	<u>11/24/14</u> Date
<u>4</u> District #	<u>David Tandy/KK</u> Council Member Signature CW David Tandy	<u>\$300.⁰⁰</u> Amount	<u>11/24/2014</u> Date
<u>13</u> District #	<u>Vicki Aubrey-Welch</u> Council Member Signature CW Vicki Welch	<u>\$300.⁰⁰</u> Amount	<u>12-1-14</u> Date
<u>1</u> District #	<u>Jessica Green</u> Council Member Signature CW Jessica Green	<u>\$300.⁰⁰</u> Amount	<u>4/23/15</u> Date

Applicant/Program:

Junior Achievement of Kentuckiana, Inc.

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.

None.

<u>14</u> District #	<u>Cindi Fowler</u> Council Member Signature CW Cindi Fowler	<u>\$500.⁰⁰</u> Amount	<u>12/1/14</u> Date
<u>19</u> District #	<u>[Signature]</u> Council Member Signature	<u>\$500.⁰⁰</u> Amount	<u>5/7/15</u> Date
<u>6</u> District #	<u>David James</u> Council Member Signature CM David James	<u>\$500.⁰⁰</u> Amount	<u>11/24/2014</u> Date
<u>10</u> District #	<u>[Signature]</u> Council Member Signature CM Steve Magre	<u>\$1,000.⁰⁰</u> Amount	<u>4/23/15</u> Date
<u>17</u> District #	<u>[Signature]</u> Council Member Signature CM Glen Stuckel	<u>\$500.⁰⁰</u> Amount	<u>11/24/14</u> Date
<u>4</u> District #	<u>David Sandy/KK</u> Council Member Signature CM David Tandy	<u>\$300.⁰⁰</u> Amount	<u>11/24/2014</u> Date
<u>13</u> District #	<u>Thicki Aubrey Welch</u> Council Member Signature	<u>\$300.⁰⁰</u> Amount	<u>12-1-14</u> Date
<u>1</u> District #	<u>[Signature]</u> Council Member Signature CW Vicki Welch	<u>\$300.⁰⁰</u> Amount	<u>4/23/15</u> Date
	CW Jessica Green		

NDF NON-PROFIT APPLICATION CHECKLIST

Legal Name of Applicant Organization: Junior Achievement of Kentuckiana, Inc.	
Program Name: JA Classroom Programs Request Amount: \$ 5,900	Yes/No/NA
Request form: Is the NDF request form signed by all Council Member(s) appropriating funding?	Yes
Request form: Is the funding proposed less than or equal to the request amount?	Yes
Request form: Have all known Council or Staff relationships to the Agency been adequately disclosed on the cover sheet?	Yes
Application Page 1: Has prior Metro funds committed/granted been disclosed?	Yes
Application Page 1: Is the application properly signed and dated by authorized signatory?	Yes
Application Page 3: Reimbursement funding – One or two boxes checked if any expenses are incurred before the grant award period. Is all required documentation included?	N/A
Application Pages 3 – 5: Is the proposed public purpose of the program well-documented?	Yes
Application 4: Is there adequate documentation of how the proceeds of the fundraiser will be spent?	N/A
Application Budget Page 6: Does the application budget reflect only the revenue and expenses of the project/program (page 6) if the request is not an operating budget request? Is all detail schedules included for “Metro, Non Metro and Total” expense funds for client assistance, community events & festivals and other expenses? And does the Non-Metro Revenue equal the Non-Metro expenses?	Yes
Faith Based Organizations: Is the signed Faith Based Form signed and included?	N/A
Jefferson County Only: Will all funding be spent in Louisville/Jefferson County?	Yes
Capital Project(s) request: Is the cost estimate(s) from proposed vendor(s) included?	N/A
Good Standing: Is the entity in good standing with: <ul style="list-style-type: none"> • Kentucky Secretary of State – include Secretary of State website information on organization • Louisville Metro Government – check OMB monthly report filed in Council Financial Reports • Internal Revenue Service – most recent Form 990 included 	Yes
Separate Taxing Districts: If Metro funding is for a separate taxing district, is the funding appropriated for a program outside the legal responsibility of that taxing district?	N/A
Small Cities: Is the resolution included agreeing to partner with Louisville Metro on the capital project? (IRS Determination letter not required, Form 990 not required, but KY SOS acknowledgement is)	N/A
Operating Requests: Is recommended operating funding less than or equal to 33% of total operating budget?	Yes
IRS Exempt Proof: Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	Yes
Operating Budget: Is the organization’s current fiscal year operating budget included?	Yes
Ordinance Required: Is the amount committed by Council members greater than \$5,000 to any one project/program within an organization in this fiscal year.	N/A
Board Members: Is the entity’s board member list (with term length/term limits) included?	Yes
Staff: Is a list of the highest paid staff included with their expected annual personnel costs?	Yes
Annual Audit: Is the most recent annual audit (if required by organization) included?	Yes
Rent Requests: Is a copy of signed lease included?	N/A
Articles of Incorporation: Are the Articles of Incorporation of the organization included?	Yes
IRS Form W-9: Is the IRS Form W-9 included?	Yes
Evaluation Forms: Are the evaluation forms (if program participants are given evaluation forms) included?	N/A
Affirmative Action: Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required by the organization)?	Yes
Prepared by: <i>Mawica Hodge</i> Date: 4/23/15	



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 - APPLICANT INFORMATION			
Legal Name of Applicant Organization: Junior Achievement of Kentuckiana, Inc. (as listed on: http://www.sos.ky.gov/business/records)			
Main Office Street & Mailing Address: 1401 W. Muhammad Ali Blvd.			
Website: www.jaky.org			
Applicant Contact:	Debra H. Hoffer	Title:	President
Phone:	(502) 569-9210	Email:	dhoffer@jaky.org
Financial Contact:	Debra H. Hoffer	Title:	President
Phone:	(502) 569-9210	Email:	dhoffer@jaky.org
Organization's Representative who attended NDF Training:			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	Jefferson County Public Schools		
Council District(s):	All	Zip Code(s):	All of Jefferson County
SECTION 2 - PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: JA Classroom Programs at Jefferson County Public Schools			
Total Request: (\$)	\$9,500	Total Metro Award (this program) in previous year: (\$)	4,450
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current Year Projected Budget <input checked="" type="checkbox"/> List of Board of Directors (include term & term limits) <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if required <input checked="" type="checkbox"/> Staff including the 3 highest paid staff	
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:	N/A	Amount: (\$)	
Source:	N/A	Amount: (\$)	
Source:	N/A	Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION****SECTION 3 – AGENCY DETAILS****Describe Agency's Vision, Mission and Services:**

Junior Achievement's mission is to inspire and prepare young people to succeed in the global economy. For 64 years, JA has been teaching financial literacy, work readiness and entrepreneurship programs in the Kentuckiana area. JA uses classroom lessons taught by volunteers and teachers, as well as hands-on experiences in Sam Swope JA BizTown and Chase JA Finance Park to help young people understand the economics of life. The total number of students served has increased from 27,966 in 2006 to 60,066 during the most recent school year (an increase of 115%)! Substantial progress has been made toward the goal of serving all students in the region with four of the deepest-impact JA programs during their K-12 school careers. JA is currently reaching:

- * 94% of elementary students in the 13-county Louisville Metropolitan Statistical Area with a JA classroom program, most in the third grade with the highly evaluated program for the third grade, JA Our City
- * 93% of all regional 5th grade students with JA BizTown
- * 85% of 7th or 8th grade students with JA Finance Park
- * 50% of high school students with a JA classroom program or JA Job Shadow

JA's largest education partner, Jefferson County Public Schools, has formally integrated JA programs into the official curriculum, as have several other area school districts. JA has played a key role in advocating for and supporting the work of the JCPS 5-Star High Schools by coordinating the involvement of the business community in classrooms. Jefferson County Public Schools and many other area districts have clearly-articulated strategies to invite the business community to engage with students so that they may bring increased relevance to classroom learning. Serving as "matchmaker" through the implementation of the JA Job Shadow program, JA provides a valuable opportunity for educators and business volunteers to meet, converse, and brainstorm about other ways the companies can support the school districts.

Junior Achievement's ultimate vision is to implement a relevant, responsive and innovative portfolio of learning experiences that builds young people's capacity to spur economic development and contribute to America's global competitiveness.

**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.):

Of the 60,066 students reached during the 2013-14 school year, JA served 36,725 students from 162 schools in the Louisville Metro district. JA respectfully requests support to fund its unique classroom delivery system which pairs business volunteers with classrooms. Through a portfolio of age-appropriate curriculum, JA programs equip youth with the knowledge and skills necessary to compete in an ever complex and changing global economy. JA's programs have a focus on teaching youth skills that will be required of them in the 21st century, including critical thinking, communication, problem solving, collaboration and teamwork. JA provides volunteer training, materials and the support necessary to bolster the chances for student success. JA's programs that teach life skills provide the most comprehensive application of economics core content available in the United States. JCPS utilizes JA programs to teach the career exploration, financial literacy, work readiness and entrepreneurship content that is required to be taught. This funding will support classroom programs for 2,500 students. Programs will be taught by 100 volunteers in JCPS classrooms, during 5-7 lessons over the same number of weeks.

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

The funding will be used to purchase JA extensive, activity-based curriculum materials that are utilized by each volunteer. There will be no subgrantee(s).

A handwritten signature in black ink, appearing to be "DH" with a stylized flourish.

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

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

N/A

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

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

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

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

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

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

A handwritten signature in black ink, appearing to be "DH" with a flourish.

**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:

Students will gain an understanding of economics concepts, financial literacy and workplace expectations.

Measurable outcome: 2,500 youth will participate in 5-7 hours of instructional activities that teach financial literacy, work readiness and entrepreneurship.

Volunteers will be introduced to opportunities to volunteer in schools. They will cause classroom learning to become more relevant to students by sharing real-world testimonials and observations.

Measurable outcomes: 100 volunteers will be recruited to teach 100 classes. Volunteers will establish relationships with educators that, for a percentage of the volunteers, lead to other types of volunteerism in the schools.

Educators will gain a greater appreciation for economics and the local business community.

Measurable outcome: 100 teachers will experience entire economics education programs that are delivered by caring adults working in the business community.

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.

JA partners very closely with Jefferson County Public Schools to coordinate the classroom programs. Teachers are always present in the classroom while the volunteer is teaching, and they assist in classroom management and program delivery when appropriate. Each year, more teachers request programs than JA is able to deliver, which is why support from the Neighborhood Development Fund is critically needed.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 - PROGRAM/PROJECT BUDGET SUMMARY

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

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
A: Personnel Costs Including Benefits		59000	59000
B: Rent/Utilities			
C: Office Supplies		3050	3050
D: Telephone			
E: In-town Travel			
F: Client Assistance (Attach Detailed List)			
G: Professional Service Contracts		3100	3100
H: Program Materials	9500	500	10000
I: Community Events & Festivals (Attach Detail List)			
J: Small Equipment			
K: Capital Equipment			
L: Other Expenses (Attach Detail List)			
*TOTAL PROGRAM/PROJECT FUNDS	9500	65650	75150
% of Program Budget	13 %	87 %	100%

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

Other State, Federal or Local Government	0
United Way	0
Private Contributions (do not include individual donor names)	65650
Fees Collected from Program Participants	0
Other (please specify)	0
Total Revenue for Columns 2 Expenses **	65650

*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	\$14,000	100 @ \$20/hr. X 7 hrs.
Classroom Space	\$63,000	100@\$90/hr. X 7
<i>Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)</i>		

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

Agency Fiscal Year Start Date: July 1, 2014

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

If YES, please explain:



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 - CERTIFICATIONS & ASSURANCES

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

Standard Assurances

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

Standard Certifications

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

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

SECTION 7 - CERTIFICATIONS & ASSURANCES

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

Signature of Legal Signatory:	Debra H. Hoffer		Date:	July 15, 2014
Legal Signatory: (please print):	Debra H. Hoffer		Title:	President
Phone:	502-569-9210	Extension:		Email: dhoffer@jaky.org

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2012

Open to Public
Inspection

number

JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.

FORM 990, PART VI, SECTION B, LINE 11: THE FORM 990 IS PRESENTED TO THE
FINANCE AND AUDIT COMMITTEE FOR APPROVAL BEFORE FILING THE RETURN.

FORM 990, PART VI, SECTION B, LINE 12C: ALL EMPLOYEES AND BOARD MEMBERS
COMPLETE AND ANNUALLY UPDATE A CONFLICT OF INTEREST DECLARATION.

FORM 990, PART VI, SECTION B, LINE 15A: COMPENSATION OF THE PRESIDENT IS
DETERMINED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS AND
INCLUDES THE USE OF COMPARABILITY DATA PROVIDED TO THE ORGANIZATION BY
JUNIOR ACHIEVEMENT USA.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKE ITS GOVERNING
DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE
TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN VALUE OF BENEFICIAL INTEREST IN ASSETS HELD BY

OTHERS

9,639.

Part II

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

PART I, OTHER TYPES OF PROPERTY:**OFFICE SUPPLIES**

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTORS = 1

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 6500.

(D) METHOD OF DETERMINING REVENUE: FAIR MARKET VALUE

OTHER

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTORS = 2

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 674.

(D) METHOD OF DETERMINING REVENUE: FAIR MARKET VALUE

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

► Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization

JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.

Employer identification number

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (<u>ADVERTISING</u>)	X	3	147,357.	FAIR MARKET VALUE
26 Other ► (<u>PRINTING/PROD</u>)	X	4	100,468.	FAIR MARKET VALUE
27 Other ► (<u>GIFT CERTIFIC</u>)	X	4	20,104.	FAIR MARKET VALUE
28 Other ► (<u>PROGRAM MATER</u>)	X	2	13,857.	FAIR MARKET VALUE

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

29

0

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

Yes No

30a X

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

31 X

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

32a X

b If "Yes," describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

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

Schedule M (Form 990) (2012)

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ **Complete if the organization answered "Yes" to Form 990,
Part IV, line 23.**

▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No. 1545-0047

2012

**Open to Public
Inspection**

JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.

Employer identification number

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2012

- 11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity operated in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

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

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

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

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer☐ Employee☐ Independent contractor

17 Mandatory distributions:

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

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

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

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

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		HALL OF FAME	BOWLING CLASSIC	4		
		(event type)	(event type)	(total number)		
1	Gross receipts	293,722.	140,655.	103,881.	538,258.	
2	Less: Contributions	267,934.	137,221.	99,861.	505,016.	
3	Gross income (line 1 minus line 2)	25,788.	3,434.	4,020.	33,242.	
Direct Expenses	4	Cash prizes		500.	500.	
	5	Noncash prizes		19,322.	6,736.	26,058.
	6	Rent/facility costs	1,744.	4,018.	5,000.	10,762.
	7	Food and beverages	34,313.		200.	34,513.
	8	Entertainment	6,000.	4,583.		10,583.
	9	Other direct expenses	152,695.	2,623.	9,057.	164,375.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				(246,791)
11	Net income summary. Combine line 3, column (d), and line 10				<213,549.>	

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

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

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

Part XIII Supplemental Information (continued)

AS OF JUNE 30, 2013 AND 2012, 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 YEARS THEN ENDED. TAX YEARS STILL OPEN UNDER FEDERAL AND STATE STATUTE OF LIMITATIONS REMAIN SUBJECT TO REVIEW AND CHANGE.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF BENEFICIAL INTEREST IN ASSETS HELD BY

OTHERS 9,639.

COST OF SPECIAL EVENTS SHOWN GROSS ON AUDITED FINANCIAL

STATEMENTS 203,460.

TOTAL TO SCHEDULE D, PART XI, LINE 2D 213,099.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF SPECIAL EVENTS SHOWN GROSS ON AUDITED FINANCIAL

STATEMENTS 203,460.

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

1	Total revenue, gains, and other support per audited financial statements	1	2,034,616.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	<14,063.>
b	Donated services and use of facilities	2b	76,700.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	213,099.
e	Add lines 2a through 2d	2e	275,736.
3	Subtract line 2e from line 1	3	1,758,880.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,758,880.

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

1	Total expenses and losses per audited financial statements	1	1,991,779.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	76,700.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	203,460.
e	Add lines 2a through 2d	2e	280,160.
3	Subtract line 2e from line 1	3	1,711,619.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,711,619.

Part XIII Supplemental Information

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

PART X, LINE 2: THE ORGANIZATION IS EXEMPT FROM FEDERAL, STATE, AND

LOCAL INCOME TAXES AS A NOT-FOR-PROFIT ORGANIZATION AS DESCRIBED UNDER

INTERNAL REVENUE CODE SECTION 501(C)(3). THE ORGANIZATION FILES AN

INFORMATION TAX RETURN IN THE U.S. FEDERAL JURISDICTION AND WITH THE

KENTUCKY OFFICE OF ATTORNEY GENERAL. HOWEVER, INCOME FROM CERTAIN

ACTIVITIES NOT DIRECTLY RELATED TO THE ORGANIZATION'S TAX-EXEMPT PURPOSE

MAY BE SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME.

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

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

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS	217,135.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	217,135.

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

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

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

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

a ☐ Public exhibitiond ☐ Loan or exchange programsb ☐ Scholarly researche ☐ Other _____c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

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

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ Nob If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,637,917.	1,444,848.	1,101,299.	665,125.	790,049.
b Contributions	200,000.	215,580.	113,712.	381,770.	
c Net investment earnings, gains, and losses	182,250.	<22,511.>	229,837.	54,404.	<104,631.>
d Grants or scholarships					
e Other expenditures for facilities and programs					20,293.
f Administrative expenses					
g End of year balance	2,020,167.	1,637,917.	1,444,848.	1,101,299.	665,125.

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

a Board designated or quasi-endowment ▶ 100.00 %

b Permanent endowment ▶ %

c Temporarily restricted endowment ▶ %

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

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

(i) unrelated organizations

(ii) related organizations

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

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

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

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		2,328,419.	628,231.	1,700,188.
d Equipment		442,821.	363,950.	78,871.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,779,059.

Schedule D (Form 990) 2012

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2012Open to Public
Inspection

Name of the organization

JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.

Employer identification number

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

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

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

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

a Revenues included in Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

Name of organization

Employer identification number

JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) ▶ \$

Use duplicate copies of Part III if additional space is needed.

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

Employer identification number

██████████

Part II

[illegible]

Name of organization

Employer identification number

JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>30,900.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>2</u>		\$ <u>71,658.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>3</u>		\$ <u>56,525.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>4</u>		\$ <u>93,311.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>5</u>		\$ <u>83,435.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No. 1545-0047

2012

Name of the organization

Employer identification number

JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

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

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

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2012. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2011. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1073114.	1580963.	923,911.	1312882.	1528427.	6419297.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1073114.	1580963.	923,911.	1312882.	1528427.	6419297.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						349,799.
6 Public support. Subtract line 5 from line 4.						6069498.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	1073114.	1580963.	923,911.	1312882.	1528427.	6419297.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	23,061.	25,632.	35,781.	54,629.	22,376.	161,479.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	8,350.	21,311.	2,527.	3,387.	4,325.	39,900.
11 Total support. Add lines 7 through 10						6620676.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	91.67 %
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	94.97 %
16a 33 1/3% support test - 2012. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2011. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2012

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization

JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.

Employer identification number

Part I	Reason for Public Charity Status (All organizations must complete this part.) See instructions.
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The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention, churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? _____

(ii) A family member of a person described in (i) above? _____

(iii) A 35% controlled entity of a person described in (i) or (ii) above? _____

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

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

[illegible]

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

Schedule A (Form 990 or 990-EZ) 2012

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,758,880.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,711,619.
3	Revenue less expenses. Subtract line 2 from line 1	3	47,261.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,161,921.
5	Net unrealized gains (losses) on investments	5	<14,063.>
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	9,639.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	4,204,758.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII ☐

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

Form 990 (2012)

Part X Balance SheetCheck if Schedule O contains a response to any question in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	81,148.	1	83,153.
	2 Savings and temporary cash investments	472,166.	2	217,421.
	3 Pledges and grants receivable, net	272,587.	3	193,514.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	10,168.	9	16,829.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,771,240.		
	b Less: accumulated depreciation	10b 992,181.		
	11 Investments - publicly traded securities	1,857,615.	10c	1,779,059.
	12 Investments - other securities. See Part IV, line 11	1,386,688.	11	1,803,032.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 34)	207,496.	15	217,135.	
	4,287,868.	16	4,310,143.	
Liabilities	17 Accounts payable and accrued expenses	125,947.	17	105,385.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	125,947.	26	105,385.
	Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
27 Unrestricted net assets		4,130,574.	27	4,156,984.
28 Temporarily restricted net assets		31,347.	28	47,774.
29 Permanently restricted net assets			29	
Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
30 Capital stock or trust principal, or current funds			30	
31 Paid-in or capital surplus; or land, building, or equipment fund			31	
32 Retained earnings, endowment, accumulated income, or other funds			32	
33 Total net assets or fund balances		4,161,921.	33	4,204,758.
34 Total liabilities and net assets/fund balances		4,287,868.	34	4,310,143.

Form 990 (2012)

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	417,791.	200,453.	108,186.	109,152.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	363,575.	279,706.	12,945.	70,924.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	87,733.	54,394.	13,160.	20,179.
9 Other employee benefits	37,067.	27,270.	1,634.	8,163.
10 Payroll taxes	52,399.	32,487.	7,860.	12,052.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	20,488.		20,488.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	114,108.	114,108.		
13 Office expenses	52,295.	32,423.	11,516.	8,356.
14 Information technology	32,056.	25,242.	3,206.	3,608.
15 Royalties				
16 Occupancy	78,070.	71,825.	2,966.	3,279.
17 Travel	22,326.	13,709.	3,482.	5,135.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	111,167.	102,274.	4,224.	4,669.
23 Insurance	12,951.	11,915.	492.	544.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM MATERIALS AND F	274,823.	274,823.		
b BAD DEBT	14,350.		14,350.	
c TRAINING	10,111.	8,329.		1,782.
d MISCELLANEOUS	6,615.		3,901.	2,714.
e All other expenses	3,694.	1,067.	1,967.	660.
25 Total functional expenses. Add lines 1 through 24e	1,711,619.	1,250,025.	210,377.	251,217.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

Part VIII Statement of RevenueCheck if Schedule O contains a response to any question in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	505,016.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	800.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,022,611.				
	g Noncash contributions included in lines 1a-1f: \$		288,960.				
	h Total. Add lines 1a-1f			1,528,427.			
Program Service Revenue	2 a PROGRAM FEES	Business Code	900099	243,138.	243,138.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			243,138.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			22,376.			22,376.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	(ii) Personal				
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss)			174,163.			174,163.
	8 a Gross income from fundraising events (not including \$ 505,016. of contributions reported on line 1c). See Part IV, line 18	a	33,242.				
	b Less: direct expenses	b	246,791.				
	c Net income or (loss) from fundraising events			<213,549.>			<213,549.>
	9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses	b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	a						
b Less: cost of goods sold	b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
11 a OTHER INCOME		900099	4,325.	4,325.			
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			4,325.				
12 Total revenue. See instructions.				1,758,880.	247,463.	0.	<17,010.>

Part VII

Total to Part VII, Section A, line 1c	395,622.	22,738.
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Part VII

Total to Part VII, Section A, line 1c	395,622.	22,738.
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JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(47) JOHNNY L. PERRY DIRECTOR	2.00	X						0.	0.	0.
(48) JAMES W. ROBINSON DIRECTOR	2.00	X						0.	0.	0.
(49) TODD PHILLIPS DIRECTOR	2.00	X						0.	0.	0.
(50) ROGER D. SHANNON SECRETARY	2.00	X		X				0.	0.	0.
(51) DANA SHUMATE DIRECTOR	2.00	X						0.	0.	0.
(52) JONATHAN PRESSER DIRECTOR	2.00	X						0.	0.	0.
(53) ADAM SIMON DIRECTOR	2.00	X						0.	0.	0.
(54) JAMES REDDISH DIRECTOR	2.00	X						0.	0.	0.
(55) DAVID S. SINCLAIR DIRECTOR	2.00	X						0.	0.	0.
(56) CHRIS J. REID DIRECTOR	2.00	X						0.	0.	0.
(57) RIC SINCLAIR DIRECTOR	2.00	X						0.	0.	0.
(58) MELISSA RICHARDS-PERSON DIRECTOR	2.00	X						0.	0.	0.
(59) KEVIN SIPES DIRECTOR	2.00	X						0.	0.	0.
(60) DALE B. SKAGGS DIRECTOR	2.00	X						0.	0.	0.
(61) BERARD TOMASSETTI CHAIR	2.00	X		X				0.	0.	0.
(62) ROBERT M. SOUTH DIRECTOR	2.00	X						0.	0.	0.
(63) MICHAEL A. TONG DIRECTOR	2.00	X						0.	0.	0.
(64) ANDREW SOUTHWORTH DIRECTOR	2.00	X						0.	0.	0.
(65) DANIEL TORIAN DIRECTOR	2.00	X						0.	0.	0.
(66) TODD A. SPENCER DIRECTOR	2.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) CLINTON L. GLASSCOCK DIRECTOR	2.00	X						0.	0.	0.
(28) KATHY HERBIG DIRECTOR	2.00	X						0.	0.	0.
(29) ANKUR N. GOPAL DIRECTOR	2.00	X						0.	0.	0.
(30) ANN JOSEPH DIRECTOR	2.00	X						0.	0.	0.
(31) KEVIN J. JOYNT VICE CHAIR	2.00	X		X				0.	0.	0.
(32) JOHN P. LAWSON, JR. DIRECTOR	2.00	X						0.	0.	0.
(33) DONALD J. KELLY DIRECTOR	2.00	X						0.	0.	0.
(34) DAVID L. LEWIS DIRECTOR	2.00	X						0.	0.	0.
(35) THOMAS H. KELLY DIRECTOR	2.00	X						0.	0.	0.
(36) JOHN MARSHALL DIRECTOR	2.00	X						0.	0.	0.
(37) MARK E. KLEIN DIRECTOR	2.00	X						0.	0.	0.
(38) ANDREW D. MATHEIS DIRECTOR	2.00	X						0.	0.	0.
(39) TODD A. KLIMEK DIRECTOR	2.00	X						0.	0.	0.
(40) DEE MAYNARD DIRECTOR	2.00	X						0.	0.	0.
(41) CHRISTOPHER J. KRAMER TREASURER	2.00	X		X				0.	0.	0.
(42) JULIE MCGREGOR DIRECTOR	2.00	X						0.	0.	0.
(43) DARRYL S. LAVERY DIRECTOR	2.00	X						0.	0.	0.
(44) JOSEPH B. MILLER DIRECTOR	2.00	X						0.	0.	0.
(45) KAREN O'CONNELL DIRECTOR	2.00	X						0.	0.	0.
(46) WESLEY L. RINGO DIRECTOR	2.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JIM GRAHN DIRECTOR	2.00	X						0.	0.	0.
(19) LEAH A. EGGERS DIRECTOR	2.00	X						0.	0.	0.
(20) DANIEL HALL DIRECTOR	2.00	X						0.	0.	0.
(21) ANNE FULLER DIRECTOR	2.00	X						0.	0.	0.
(22) JOE HAYDEN DIRECTOR	2.00	X						0.	0.	0.
(23) PAUL G. FULTZ DIRECTOR	2.00	X						0.	0.	0.
(24) WILLIAM S. HEINZ, JR. DIRECTOR	2.00	X						0.	0.	0.
(25) JOHN GANT DIRECTOR	2.00	X						0.	0.	0.
(26) DENNIS P. HEISHMAN DIRECTOR	2.00	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								395,622.	0.	22,738.
d Total (add lines 1b and 1c)								395,622.	0.	22,738.

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

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

Section B. Independent Contractors

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

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

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

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LISA K. ALY DIRECTOR	2.00	X						0.	0.	0.
(2) MICHAEL BODNER DIRECTOR	2.00	X						0.	0.	0.
(3) JULAYNE RICKETTS AMSTUTZ DIRECTOR	2.00	X						0.	0.	0.
(4) JOHN M. ANDERSON DIRECTOR	2.00	X						0.	0.	0.
(5) MARC B. CHARNAS DIRECTOR	2.00	X						0.	0.	0.
(6) JONATHAN CHERRY DIRECTOR	2.00	X						0.	0.	0.
(7) J. DUFFY BAKER, JR. DIRECTOR	2.00	X						0.	0.	0.
(8) PRICE COOPER DIRECTOR	2.00	X						0.	0.	0.
(9) MARTIN L. BELL DIRECTOR	2.00	X						0.	0.	0.
(10) W. DUNCAN CROSBY III DIRECTOR	2.00	X						0.	0.	0.
(11) KENNETH S. BERRYMAN DIRECTOR	2.00	X						0.	0.	0.
(12) NANCY B. DAVIS DIRECTOR	2.00	X						0.	0.	0.
(13) M. JOSEPH BISIG DIRECTOR	2.00	X						0.	0.	0.
(14) DAVID DEANS DIRECTOR	2.00	X						0.	0.	0.
(15) JENNY DRAKE DIRECTOR	2.00	X						0.	0.	0.
(16) DONALD GOSSMAN DIRECTOR	2.00	X						0.	0.	0.
(17) DANIEL DUFFY DIRECTOR	2.00	X						0.	0.	0.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

Section A. Governing Body and Management

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	71			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b Enter the number of voting members included in line 1a, above, who are independent		71		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O			9	X

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **DEBRA HOFFER, PRESIDENT - (502)561-5437**
1401 W. MUHAMMAD ALI BLVD., LOUISVILLE, KY 40203

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 5		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 37		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c). a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds. a Did the organization make any taxable distributions under section 4966?	9a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter: a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers. a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

Form 990 (2012)

Part IV Checklist of Required Schedules (continued)

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

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

Form 990 (2012)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<input checked="" type="checkbox"/>	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	<input checked="" type="checkbox"/>	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		<input checked="" type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	<input checked="" type="checkbox"/>	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<input checked="" type="checkbox"/>	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		<input checked="" type="checkbox"/>
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	<input checked="" type="checkbox"/>	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		<input checked="" type="checkbox"/>
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	<input checked="" type="checkbox"/>	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<input checked="" type="checkbox"/>	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV		<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV		<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I		<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	<input checked="" type="checkbox"/>	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐**1** Briefly describe the organization's mission:

JUNIOR ACHIEVEMENT OF KENTUCKIANA'S MISSION IS TO INSPIRE AND PREPARE YOUNG PEOPLE TO SUCCEED IN A GLOBAL ECONOMY. THE ORGANIZATION IS THE REGION'S LEADING PROVIDER OF LIFE-CHANGING ECONOMICS PROGRAMS FOR STUDENTS.

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 1,250,025. including grants of \$) (Revenue \$ 247,463.)

JUNIOR ACHIEVEMENT OF KENTUCKIANA'S PROGRAMS INCLUDE EDUCATING ELEMENTARY, MIDDLE AND HIGH SCHOOL STUDENTS IN THE AREAS OF FREE ENTERPRISE, BUSINESS ECONOMICS AND WORKPLACE PREPARATION. THESE PROGRAMS ARE DEDICATED TO GIVING YOUNG PEOPLE THE KNOWLEDGE AND SKILLS THEY NEED TO OWN THEIR ECONOMIC SUCCESS, PLAN FOR THEIR FUTURE AND MAKE SMART ACADEMIC AND ECONOMIC CHOICES. JUNIOR ACHIEVEMENT EMPOWERS STUDENTS TO MAKE A CONNECTION BETWEEN WHAT THEY LEARN IN SCHOOL AND HOW IT CAN BE APPLIED IN THE REAL WORLD. THIS ENHANCES THE RELEVANCE OF THEIR CLASSROOM LEARNING AND INCREASES THEIR UNDERSTANDING OF THE VALUE OF STAYING IN SCHOOL.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe in Schedule O.)

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

4e Total program service expenses **1,250,025.**

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

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

OMB No. 1545-0047

2012

Open to Public Inspection

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

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization

JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

1401 W. MUHAMMAD ALI BLVD.

Room/suite

City, town, or post office, state, and ZIP code

LOUISVILLE, KY 40203

F Name and address of principal officer: **DEBRA HOFFER**

SAME AS C ABOVE

D Employer identification number

E Telephone number

(502) 561-5437

G Gross receipts \$ **3,791,278.**

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: **WWW.JAKY.ORG**

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: **1949** **M** State of legal domicile: **KY**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO INSPIRE AND PREPARE YOUNG PEOPLE TO SUCCEED IN A GLOBAL ECONOMY.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	71
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	71
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	37
	6 Total number of volunteers (estimate if necessary)	6	3660
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,312,882.	1,528,427.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	246,263.	243,138.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	193,752.	196,539.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<99,346.>	<209,224.>
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,653,551.	1,758,880.
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	935,100.	958,565.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 251,217.	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	652,162.	753,054.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,587,262.	1,711,619.
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	66,289.	47,261.
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	4,287,868.	4,310,143.
	22 Net assets or fund balances. Subtract line 21 from line 20	125,947.	105,385.
		4,161,921.	4,204,758.

Part II Signature Block

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

Sign Here Signature of officer **DEBRA HOFFER, PRESIDENT** Date

Paid Preparer Use Only Print/Type preparer's name **CHRISTINE N KOENIG** Preparer's signature Date Check if self-employed ☐ PTIN **P01022180**
Firm's name ▶ **DEMING MALONE LIVESAY & OSTROFF PSC** Firm's EIN ▶ **61-1064249**
Firm's address ▶ **9300 SHELBYVILLE RD STE 1100** Phone no. **(502) 426-9660**
LOUISVILLE, KY 40222-5187

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



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248404892
Aug. 30, 2012 LTR 4167C E0
[REDACTED] 000000 00
00018936
BODC: TE

JUNIOR ACHIEVEMENT USA
1 EDUCATION WAY
COLORADO SPGS CO 80906-4477



028251

Employer Identification Number: 84-1267604
Group Exemption Number: 1116
Person to Contact: Jeff Seibert
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Aug. 21, 2012, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in January 1994, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

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

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

Sincerely yours,

S. A. Martin, Operations Manager
Accounts Management Operations

JUNIOR ACHIEVEMENT OF
KENTUCKIANA, INC.

Federal ID# 61-0476694

**JUNIOR ACHIEVEMENT OF KENTUCKIANA
2014-15 OPERATING BUDGET**

	BUDGET
7/16/14 2:19 PM	2014-15
INCOME	
JEFFERSON COUNTY	
Major Gifts	\$ 140,000
Board Firm	\$ 125,000
Board Member	\$ 47,000
Community Gifts	\$ 12,000
Foundations	\$ 205,000
One-time Gifts	\$ 20,000
SUBTOTAL JEFFERSON	\$ 549,000
DISTRICT COUNTIES	
Hardin	\$ 24,000
Other Kentucky	\$ 21,000
Southern Indiana	\$ 90,000
SUBTOTAL DISTRICT	\$ 135,000
JA CITY	
JA City Sponsorships	\$ 217,300
Merchandise (net)	\$ 2,000
Summer Camp Fees (Gross)	\$ 22,000
Student Fees (BT & FP)	\$ 218,000
SUBTOTAL JA CITY	\$ 459,300
PROG.SPONSORS/INDIVIDUALS	\$ 56,750
ENDOWMENT INCOME	\$ 85,381
SPECIAL EVENTS	
Hall of Fame Income (Inc. Bus. 1st)	\$ 175,000
Hall of Fame Expenses (Inc. Bus 1st)	\$ (73,000)
Bowling Classic Income	\$ 125,000
Bowling Classic Expense	\$ (18,000)
Web Auction Income	\$ 54,000
Web Auction Expense	\$ (6,000)
Golf Income	\$ 20,000
Golf Expense	\$ (10,000)
SUBTOTAL SPEC. EVENTS	\$ 267,000
BOARD DUES	\$ 27,000
OTHER	\$ 2,500
TOTAL INCOME	\$ 1,581,931

**JUNIOR ACHIEVEMENT OF KENTUCKIANA
2014-15 OPERATING BUDGET**

	BUDGET
7/16/14 2:19 PM	2014-15
EXPENSES	
SALARIES	\$ 796,191
TAXES/BENEFITS	
Pension (16.5%)	\$ 103,733
Taxes (7.65%)	\$ 59,532
Medical (2014-15 \$537.25 Ind. Rate)	\$ 70,917
Dental	\$ 5,702
Life Insurance	\$ 2,599
Subtotal Taxes/Benefits	\$ 242,483
TOTAL PERSONNEL	\$ 1,038,674
PROFESSIONAL FEES	
ACCOUNTING OUTSOURCE	\$ 12,000
AUDIT/LEGAL	\$ 9,000
IT MAINTENANCE	\$ 24,000
Subtotal Professional Fees	\$ 45,000
STAFF TRAINING & TRAVEL	
TRAINING	\$ 10,963
TRAVEL	\$ 24,400
TOTAL TRAINING & TRAVEL	\$ 35,363
TOTAL PROGRAMS	\$ 308,651
TOTAL FACILITY	\$ 80,980
FUND-RAISING	\$ 2,000
OFFICE	\$ 50,380
SUBSCRIPTIONS AND DUES	\$ 3,500
GENERAL INSURANCE	\$ 2,436
PUBLIC RELATIONS	\$ 2,000
INTEREST EXPENSE	\$ -
BOARD EXPENSE	\$ 5,000
MISCELLANEOUS	\$ 2,000
TOTAL EXPENSES	\$ 1,575,984
VARIANCE +/-	\$ 5,947

**JUNIOR ACHIEVEMENT OF KENTUCKIANA
BOARD TERMS AS OF JULY 15, 2014**

First Name	Last Name	Business	Start	Term Expires
Julayne	Amstutz		2009-10	6/30/2017
John	Anderson	The Learning House	2012-13	6/30/2017
Duffy	Baker	Chase	2011-12	6/30/2016
Jon	Baughman	Underwriters Group	2013-14	6/30/2015
Martin	Bell		1999-2000	6/30/2017
Kenneth	Berryman	CapitalSouth Partners	2009-10	6/30/2017
Joe	Bisig	PNC	2005-06	6/30/2016
Christopher	Brooker	Wyatt Tarrant & Combs	2013-14	6/30/2015
Brian	Callahan	Dow Chemical Company	2013-14	6/30/2015
Marc	Charnas	GE	2008-09	6/30/2016
Jonathan	Cherry	Your Community Bank	2012-13	6/30/2017
Jeremy	Coker	Experis, ManpowerGroup	2013-14	6/30/2015
Price	Cooper	Texas Roadhouse	2009-10	6/30/2017
Duncan	Crosby	Stoll Keenon Ogden	2011-12	6/30/2016
Nancy	Davis	Stock Yards Bank	1996-97	6/30/2017
Jenny	Drake		2013-14	6/30/2015
Daniel	Duffy	Epic Insurance Solutions	2013-14	6/30/2015
Leah	Eggers	Humana Inc.	2001-02	6/30/2017
Paul	Fultz	KPMG LLP	2006-07	6/30/2015
John	Gant	Carbide Industries	2012-13	6/30/2017
Tiffany	Ge	Frost Brown Todd LLC	2013-14	6/30/2015
Clinton	Glasscock	Old Colony Insurance	2002-03	6/30/2017
Ankur	Gopal	Interapt	2012-13	6/30/2017
Donald	Gossman	Quadrant Financial	2001-02	6/30/2017
Jim	Grahn	Pinetree Communications	2009-2010	6/30/2017
Dan	Hall	University of Louisville	2010-11	6/30/2015
Joe	Hayden	Joe Hayden Real Estate Team	2012-13	6/30/2017
Bill	Heinz	Los Monitos	2005-06	6/30/2016
Dennis	Heishman	Old National	2004-05	6/30/2017
Doug	Helm	MountjoyChiltonMedley	2013-14	6/30/2017
Kathy	Herbig	Crowe Horwath	2012-13	6/30/2017
Ann	Joseph	D. D. Williamson & Co.	2009-10	6/30/2017
Kevin	Joynt	Deloitte & Touche	7/1/2004	6/30/2017
Todd	Klimek	PricewaterhouseCoopers	2011-12	6/30/2016
Chris	Kramer	BKD	2005-06	6/30/2015
Darryl	Lavery	Boehl Stopher & Graves	2010-11	6/30/2017
John	Lawson	First Savings Bank	2010-11	6/30/2015
David	Lewis	Bales Auto Mall	2011-12	6/30/2016
John	Marshall	Blueprint Technologies	2011-12	6/30/2013
Andy	Matheis	Horseshoe Southern Indiana	2011-12	6/30/2016
Dee	Maynard	Keystone Services, Inc.	1984-85	6/30/2016
Julie	McGregor	KentuckyOne Health	2012-13	6/30/2017
Karen	O'Connell	Archdiocese of Louisville	2010-11	6/30/2015
Johnny	Perry	U. S. Bank	2012-13	6/30/2017
Todd	Phillips	CRS Reprocessing	2013-14	6/30/2017

**JUNIOR ACHIEVEMENT OF KENTUCKIANA
BOARD TERMS AS OF JULY 15, 2014**

Jonathan	Presser	Norton Healthcare	2011-12	6/30/2016
Ray	Pryor	Humana Inc.	2013-14	6/30/2015
James	Reddish	GLI	2013-14	6/30/2015
Chris	Reid	Ernst & Young	2008-09	6/30/2016
Melissa	Richards Person	Papa John's	2009-10	6/30/2017
Wesley	Ringo	Hilliard Lyons	2007-08	6/30/2015
Dave	Russell	Yum! Brands	2013-14	6/30/2015
Lenny	Scroggins	Anthem BCBS	2013-14	6/30/2015
Roger	Shannon	Steel Technologies	2009-10	6/30/2017
Adam	Simon	MassMutual Financial Group	2009-10	6/30/2017
David	Sinclair	E. ON U. S.	2009-10	6/30/2017
Ric	Sinclair	Zirmed	2012-13	6/30/2017
Kevin	Sipes	Republic Bank & Trust Co.	2009-10	6/30/2017
Dale	Skaggs	Blue & Co.	2009-10	6/30/2017
Robert	South	Cingular	2001-02	6/30/2017
Andy	Southworth	Kentucky Planning Partners	2010-11	6/30/2015
Todd	Spencer	Doe Anderson	2006-07	6/30/2016
Todd	Spurgeon	Kightlinger & Gray	2005-06	6/30/2016
Bryan	Taylor	BB&T	2012-13	6/30/2017
Berard	Tomassetti	PharMerica	2004-05	6/30/2017
Mike	Tong	Brown-Forman Corp.	2010-11	6/30/2015
Danny	Torian	UPS	2010-11	6/30/2015
Jeff	Uligian	Genentech	2006-07	6/30/2016
Wayne	Willis	Neace Lukens Insurance	2011-12	6/30/2016
Anne	Woods	Kindred Healthcare	2011-12	6/30/2016
Mark	Zoll	Kroger	2013-14	6/30/2015

**AMENDED AND RESTATED
ARTICLES OF INCORPORATION OF
JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.**

Pursuant to the provisions of KRS §273.267 and §273.273, the undersigned corporation hereby executes these Amended and Restated Articles of Incorporation.

FIRST: The name of the corporation is Junior Achievement of Kentuckiana, Inc. (the "**Corporation**").

SECOND: The Articles of Incorporation of the Corporation are hereby amended and restated to read in their entirety as follows:

**ARTICLE I
NAME**

The name of the Corporation shall be: Junior Achievement of Kentuckiana, Inc.

**ARTICLE II
PURPOSES**

The purpose of the Corporation shall be to: [i] educate and inspire young people to value free enterprise, understand business and economics, and be workforce ready; [ii] carry out these activities in the territory assigned by the national organization; [iii] not to realize pecuniary profit inuring to the benefit of any private member or individual; and [iv] all other purposes for which non-profit corporations may be formed pursuant to the provisions of KRS §273.010 et. seq.

**ARTICLE III
DURATION**

The duration of the Corporation shall be perpetual.

**ARTICLE IV
PRINCIPAL OFFICE; REGISTERED AGENT; REGISTERED OFFICE**

The principal place of business of the Corporation shall be in Louisville, Jefferson County, Kentucky. The Registered Agent of the Corporation shall be Debra Humes Hoffer and the Registered Office shall be located at 1401 W. Muhammad Ali Boulevard, Louisville, Kentucky 40203.

ARTICLE V
BOARD OF DIRECTORS

The business and affairs of the Corporation shall be governed by a Board of Directors. A member of the Board of Directors may resign upon notice to the Corporation or may be removed from office by the Board of Directors with or without cause. The names and mailing addresses of the current members of the Board of Directors are:

<u>Name</u>	<u>Address</u>
Lisa K. Aly	101 S. Fourth Avenue Louisville, KY 40202
Jill Anderson	5200 Commerce Crossing Louisville, KY 40229
Mary Beth Arnett	11999 Avenue of the Emperors Elizabeth, IN 47117
Debbie Barmore	500 W. Main St., Suite 1800 Louisville, KY 40202-4264
Marty L. Bell	P. O. Box 34020 Louisville, KY 40232-4020
Bethann I. Bertucci	P. O. Box 991486 Louisville, KY 40269
M. Joseph Bisig	6902 Bardstown Road Louisville, KY 40291
Theresa A. Canaday	400 W. Market St., 32 nd Floor Louisville, KY 40202-3363
Richard F. Carrico	224 E. Broadway Louisville, KY 40202
Scott Casey	1400 N. Hurstbourne Parkway Louisville, KY 40223
Wendy R. Chapman	401 W. Main St., Suite 100 Louisville, KY 40202
Kelly Collins	6060 Dutchmans Lane, Suite 200 Louisville, KY 40205

Robert A. Davenport	10350 Ormsby Park Place, #301 Louisville, KY 40223
Nancy B. Davis	P. O. Box 32890 Louisville, KY 40232-2890
Anne S. Dawson	462 S. Fourth Ave., Suite 1500 Louisville, KY 40202-3415
Ronald J. Dieckman	P. O. Box 32760 Louisville, KY 40232-2760
Leah A. Eggers	P. O. Box 1438 Louisville, KY 40201
Sanford L. Fleck	9600 Brownsboro Rd., Suite 400 Louisville, KY 40241
Scott Flynn	400 W. Market Street Louisville, KY 40202
Stan Franczek	12910 Shelbyville Rd., Suite 137 Louisville, KY 40243
Clinton L. Glasscock	P. O. Box 327 Crestwood, KY 40014
Donald L. Gossman	6008 Brownsboro Park Blvd., Suite D Louisville, KY 40207
Aaron R. Hazzard	217 E. Chestnut Street Louisville, KY 40202
William S. Heinz, Jr.	7624 Deer Meadow Drive Louisville, KY 40241
Dennis P. Heishman	333 E. Main Street Louisville, KY 40202
Doug Helm	312 S. 4 th Street Louisville, KY 40202
John Hill	400 W. Market St., Suite 2100 Louisville, KY 40202-3353

Tammy G. Hodges	1930 Bishop Lane, Suite 1500 Louisville, KY 40218
Adrianne Johnson	AP Building 4, Room 116 Louisville, KY 40225
Kevin Joynt	220 W. Main St., Suite 2100 Louisville, KY 40202
Cindy Kanning	1436 McCartin Drive New Albany, IN 47150
Donald J. Kelly	500 W. Jefferson Street Louisville, KY 40202
Mark E. Klein	401 S. Fourth Avenue Louisville, KY 40202
Christopher J. Kramer	P. O. Box 1178 Louisville, KY 40201
R. Miles Lee, Jr.	222 S. 1 st St., 5 th Floor Louisville, KY 40202
Douglas H. Madison	P. O. Box 6149 Louisville, KY 40206
Dee Maynard	P. O. Box 640 Simpsonville, KY 40067
William Mitchell	P. O. Box 99900 Louisville, KY 40269-0900
Todd L. Phillips	301 E. Main St., Suite 200 Louisville, KY 40202
Philip S. Poindexter	P. O. Box 32890 Louisville, KY 40232-2890
David A. Rink	One Financial Square Louisville, KY 40202
J. Daniel Rivers	462 S. Fourth Ave., Suite 1900 Louisville, KY 40202

Charles Robello	P. O. Box 36000 Louisville, KY 40208
James W. Robinson	7527 State Road 62 Lanesville, IN 47136
James R. Rucker	12906 Shelbyville Road Louisville, KY 40243
Dale Schaefer	520 S. Fourth Ave., 2 nd Floor Louisville, KY 40202
Robert M. South	1650 Lyndon Farm Court Louisville, KY 40223
Todd Spencer	620 W. Main Street Louisville, KY 40202
Todd Spurgeon	4106 Charleston Road New Albany, IN 47150
Kathi Stearman	P. O. Box 1080 Louisville, KY 40201
William E. Summers V	9300 Shelbyville Rd., Suite 100 Louisville, KY 40222
Kelly Sweasy	12501 Lakefront Place Louisville, KY 40299
Berard Tomassetti	680 S. Fourth Ave., 2 nd Floor Louisville, KY 40202
William P. Tompkins III	P. O. Box 32260 Louisville, KY 40232
Jeff Uligian	7100 Riverport Drive Louisville, KY 40258
Wendy C. Welsh	P. O. Box 32030 Louisville, KY 40232
Mimi Zinniel	P. O. Box 1080 Louisville, KY 40201

ARTICLE VI

MEMBERS

The Members of the Corporation shall be all persons or organizations who contribute annually to the Corporation a sum of One Hundred Dollars (\$100.00) or more. All Members of the Corporation may attend the Annual Meeting and any Special Meetings of the Corporation, and shall be entitled to vote at, in person or by proxy, and to receive notice of such Meetings.

ARTICLE VII

INDEMNITY

Each person who is or was a member, director, trustee, or officer of the Corporation, whether elected or appointed, and each person who is or was serving at the request of the Corporation as a member, director, trustee, or officer of another corporation, whether elected or appointed (including, in either such case, the heirs, executors, administrators, or estate of any such person), shall be indemnified by the Corporation to the full amount against any liability, and the reasonable cost or expense (including attorneys' fees, monetary or other judgments, fines, excise taxes, or penalties and amounts paid or to be paid in settlement) incurred by such person in such person's capacity as a member, director, trustee, officer, or employee or arising out of such person's status as a member, director, trustee, officer, or employee; provided, however, no such person shall be indemnified against any such liability, cost, or expense incurred in connection with any action, suit, or proceeding in which such person shall have been adjudged liable on the basis that personal benefit was improperly received by such person, or if such indemnification would be prohibited by law. Such right of indemnification shall be a contract right and shall include the right to be paid by the Corporation the reasonable expenses incurred in defending any threatened or pending action, suit, or proceeding in advance of its final disposition; provided, however, that such advance payment of expenses shall be made only after delivery to the Corporation of an undertaking by or on behalf of such person to repay all amounts so advanced if it shall be determined that such person is not entitled to such indemnification. Any repeal or modification of this Article shall not affect any rights or obligations then existing. If any indemnification payment required by this Article is not paid by the Corporation within ninety (90) days after a written claim has been received by the Corporation, the member, director, trustee, officer, or employee may at any time thereafter bring suit against the Corporation to recover the unpaid amount and, if successful in whole or in part, such person shall be entitled to be paid also the expense of prosecuting such claim. The Corporation may maintain insurance, at its own expense, to protect itself and any such person against any such liability, cost, or expense, whether or not the Corporation would have the power to indemnify such person against such liability, cost, or expense under the Kentucky Nonprofit Corporation Act or under this Article, but it shall not be obligated to do so. The indemnification provided by this Article shall not be deemed exclusive of any other rights which those seeking indemnification may have or hereafter acquire under any bylaw, agreement, statute, vote of members or board of directors, or otherwise. If this Article or any portion thereof shall be invalidated on any ground by any court of competent jurisdiction, then the Corporation shall nevertheless indemnify each such

person to the full extent permitted by any applicable portion of this Article that shall not have been invalidated or by any other applicable law.

THIRD: The foregoing amendment and restatement was adopted by the affirmative vote of a majority of the Members of the Board of Directors of the Corporation present at the Annual Meeting of the Board of Directors and, upon recommendation by the Board of Directors, by an affirmative vote of at least two-thirds (2/3rds) of the Members of the Corporation present at the Annual Meeting of the Members, in each instance on June 27, 2002, at which meeting a quorum was present, pursuant to KRS §273.263 and §273.273.

FOURTH: These Amended and Restated Articles of Incorporation shall be effective as of the date filed in the Office of the Secretary of State for the Commonwealth of Kentucky.

FIFTH: The following Articles have been amended to read in their entirety as set forth herein: Articles I, IV, V, and VI.

SIXTH: The foregoing Amended and Restated Articles of Incorporation were duly adopted as required by law, correctly set forth without change the corresponding provisions of the Articles of Incorporation as heretofore and herein amended, and supersede the original Articles of Incorporation and all prior amendments thereto.

Dated as of June 22, 2006.

**JUNIOR ACHIEVEMENT OF
KENTUCKIANA, INC.**

By: Debra H. Hoffer
Debra Humes Hoffer
President

JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.

FINANCIAL STATEMENTS

Years Ended June 30, 2013 and 2012

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Junior Achievement of Kentuckiana, Inc.
Louisville, Kentucky

We have audited the accompanying financial statements of Junior Achievement of Kentuckiana, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these 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 financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Junior Achievement of Kentuckiana, Inc. as of June 30, 2013, 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 Matter

The financial statements of Junior Achievement of Kentuckiana, Inc. as of June 30, 2012, were audited by other auditors whose report dated November 15, 2012, expressed an unmodified opinion on those statements.

Deming, Malone, Lunsay & Petroff

Louisville, Kentucky
September 23, 2013

JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.

STATEMENTS OF FINANCIAL POSITION

June 30, 2013 and 2012

Assets	2013	2012
Current Assets		
Cash and cash equivalents	\$ 300,574	\$ 509,581
Investments	1,803,032	1,430,421
Pledges receivable - net	169,485	157,201
Prepaid assets	16,829	10,168
Total Current Assets	<u>2,289,920</u>	<u>2,107,371</u>
Long-Term Assets		
Beneficial interest in assets held by others	217,135	207,496
Long-term pledges - net	24,029	115,386
Fixed assets - net	1,779,059	1,857,615
Total Long-Term Assets	<u>2,020,223</u>	<u>2,180,497</u>
Total Assets	<u>\$ 4,310,143</u>	<u>\$ 4,287,868</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 35,276	\$ 23,816
Accrued expenses	70,109	102,131
Total Current Liabilities	<u>105,385</u>	<u>125,947</u>
Net Assets		
Unrestricted net assets	2,136,817	2,492,657
Board designated net assets	2,020,167	1,637,917
Total unrestricted net assets	4,156,984	4,130,574
Temporarily restricted net assets	47,774	31,347
Total Net Assets	<u>4,204,758</u>	<u>4,161,921</u>
Total Liabilities and Net Assets	<u>\$ 4,310,143</u>	<u>\$ 4,287,868</u>

See Notes to Financial Statements.

JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.

STATEMENTS OF ACTIVITIES

Years Ended June 30, 2013 and 2012

	2013				2012			
	Unrestricted	Board Designated	Total Unrestricted	Temporarily Restricted	Total Unrestricted	Board Designated	Total Unrestricted	Temporarily Restricted
Public Support and Revenues:								
Contributions:								
Corporate	\$ 466,990	\$ 200,000	\$ 666,990	\$ 18,404	\$ 685,394	\$ 707,050	\$ 22,500	\$ 729,550
Individual	144,244		144,244	5,000	149,244	151,926		151,926
Foundations	278,851		278,851	22,500	301,351	335,517		335,517
Total contributions	890,085	200,000	1,090,085	45,904	1,135,989	1,194,493	22,500	1,216,993
Special events - net of cost of direct benefit to donors of \$43,331 in 2013 and \$27,639 in 2012	333,857		333,857	1,870	335,727	291,769	8,847	300,616
Governmental income	800		800		800	800		800
Investment income	9,865	12,511	22,376		22,376	1,015		51,412
Unrealized loss on investments		(14,063)	(14,063)		(14,063)			(194,208)
Realized gain		174,163	174,163		174,163	129,384		129,384
In-kind contributions	365,660		365,660		365,660	274,162		274,162
Other income	4,325		4,325		4,325	2,504		2,504
Change in value of beneficial interest in assets held by others		9,639	9,639		9,639	(8,084)		(8,084)
Net assets released from restriction	31,347		31,347	(31,347)		40,660	(40,660)	
Total Public Support and Revenues	1,635,939	382,250	2,018,189	16,427	2,034,616	1,805,403	(9,313)	1,773,579
Expenses:								
Program expense	1,320,589		1,320,589		1,320,589	1,249,365		1,249,365
Management and general expense	213,292		213,292		213,292	229,220		229,220
Fund raising and special events expense	457,898		457,898		457,898	432,105		432,105
Losses on disposal of assets						626		626
Total Expenses	1,991,779		1,991,779		1,991,779	1,911,316		1,911,316
Change in Net Assets	(355,840)	382,250	26,410	16,427	42,837	(105,913)	(9,313)	(137,737)
Net Assets, Beginning of Year	2,492,657	1,637,917	4,130,574	31,347	4,161,921	2,598,570	4,258,998	4,299,658
Net Assets, End of Year	\$ 2,136,817	\$ 2,020,167	\$ 4,156,984	\$ 47,774	\$ 4,204,758	\$ 2,492,657	\$ 4,130,574	\$ 4,161,921

See Notes to Financial Statements.

JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.

STATEMENTS OF FUNCTIONAL EXPENSES

Years Ended June 30, 2013 and 2012

2013					
	Program	Management and General	Fund Raising		Total
			General Fund Raising	Special Events	
Personnel	\$ 594,310	\$ 143,785	\$ 220,470		\$ 958,565
Staff training and travel	22,038	3,482	6,917		32,437
Program materials and fees	274,823				274,823
Facility	142,389	5,881	6,500		154,770
Office	57,665	35,286	11,964	\$ 6,813	111,728
Subscriptions and dues	1,067	1,967	660		3,694
General insurance	11,915	492	544		12,951
Public relations	114,108			45,573	159,681
Depreciation	102,274	4,224	4,669		111,167
Bad debt expense		14,350			14,350
Direct event costs				151,074	151,074
Miscellaneous		3,825	2,714		6,539
Total	<u>\$ 1,320,589</u>	<u>\$ 213,292</u>	<u>\$ 254,438</u>	<u>\$ 203,460</u>	<u>\$ 1,991,779</u>

2012					
	Program	Management and General	Fund Raising		Total
			General Fund Raising	Special Events	
Personnel	\$ 579,762	\$ 158,967	\$ 196,371		\$ 935,100
Staff training and travel	27,399	3,860	8,221		39,480
Program materials and fees	312,935				312,935
Facility	71,791	4,557	2,992		79,340
Office	56,831	32,274	12,667	\$ 5,613	107,385
Subscriptions and dues	1,900	334	334		2,568
General insurance	12,000	500	563		13,063
Public relations	84,586	250	279	45,954	131,069
Depreciation	102,161	8,513			110,674
Bad debt expense		16,371			16,371
Direct event costs				141,752	141,752
Miscellaneous		3,594	17,359		20,953
Total	<u>\$ 1,249,365</u>	<u>\$ 229,220</u>	<u>\$ 238,786</u>	<u>\$ 193,319</u>	<u>\$ 1,910,690</u>

See Notes to Financial Statements.

JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.

STATEMENTS OF CASH FLOWS

Years Ended June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Cash Flows from Operating Activities:		
Contributions and other income received	\$ 1,205,837	\$ 1,246,649
Cash received from special events	379,058	328,255
Investment income received	9,865	1,015
Cash paid to suppliers and employees	<u>(1,571,156)</u>	<u>(1,507,869)</u>
Net cash provided by operating activities	<u>23,604</u>	<u>68,050</u>
Cash Flows from Investing Activities:		
Purchases of fixed assets	(32,611)	(24,872)
Purchases of investments	(2,159,770)	(482,505)
Proceeds from sale of investments	<u>1,959,770</u>	<u>482,505</u>
Net cash used in investing activities	<u>(232,611)</u>	<u>(24,872)</u>
Net (decrease) increase in cash	(209,007)	43,178
Cash and cash equivalents, Beginning of Year	<u>509,581</u>	<u>466,403</u>
Cash and cash equivalents, End of Year	<u>\$ 300,574</u>	<u>\$ 509,581</u>

See Notes to Financial Statements.

	<u>2013</u>	<u>2012</u>
Reconciliation of change in net assets to net cash provided by operating activities		
Change in net assets	<u>\$ 42,837</u>	<u>\$ (137,737)</u>
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	111,167	110,674
Bad debt expense	14,350	16,371
Change in discount on pledges receivable	(3,393)	(1,657)
Loss on disposal of assets		626
Investment income reinvested	(12,511)	(50,397)
Unrealized loss on investments	14,063	194,208
Realized gain	(174,163)	(129,384)
Change in value of beneficial interest in assets held by others	(9,639)	8,084
Changes in assets and liabilities:		
(Increase) decrease in:		
Pledges receivable	68,116	28,009
Prepaid expenses	(6,661)	3,800
Increase (decrease) in:		
Accounts payable	11,460	13,786
Due to National Office		(10,200)
Accrued expenses	<u>(32,022)</u>	<u>21,867</u>
 Total adjustments	 <u>(19,233)</u>	 <u>205,787</u>
 Net cash provided by operating activities	 <u><u>\$ 23,604</u></u>	 <u><u>\$ 68,050</u></u>

JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.

NOTES TO FINANCIAL STATEMENTS

Note 1. Description of Organization and Summary of Significant Accounting Policies

Description of Organization:

Junior Achievement of Kentuckiana, Inc. (Organization) is a not-for-profit organization formed for the purpose of educating elementary, middle and high school students in the areas of free enterprise, business economics and workplace preparation. The Organization serves the Greater Louisville area, including Jefferson, Hardin, Bullitt, Shelby and other surrounding counties in Kentucky and Southern Indiana. The Organization is supported primarily through donor contributions.

Summary of significant accounting policies:

This summary of significant accounting policies of Junior Achievement of Kentuckiana, Inc. is presented to assist in understanding the Organization's financial statements. The financial statements and notes are the representations of the Organization's management who is responsible for the integrity and objectivity of the 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 financial statements.

Net asset classification:

Resources are classified for accounting and reporting purposes into the following three net asset classes according to externally imposed restrictions:

Unrestricted net assets – Unrestricted net assets are not subject to any donor-imposed restrictions. Unrestricted net assets include assets designated by the board for particular purposes.

Temporarily restricted net assets – Temporarily restricted net assets include net assets whose use by the Organization is limited by donor-imposed restrictions that either expire by the passage of time or that can be fulfilled or removed by actions of the Organization pursuant to those stipulations.

NOTES TO FINANCIAL STATEMENTS

Permanently restricted net assets – Permanently restricted net assets include net assets whose use is limited by donor-imposed stipulations that neither expire with the passage of time nor can be fulfilled or otherwise removed by actions of the Organization.

Contributions other than cash:

Contributions other than cash are recorded at their fair market value as of the date of donation. Contributions of long-lived assets with explicit restrictions that specify how the assets are to be used and donations of cash or other assets that must be used to acquire long-lived assets are reported as 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 contributed or acquired long-lived assets are placed in service. The Organization treats donor restricted contributions whose restrictions are met in the same reporting period as unrestricted support.

Donated goods are recorded at fair market value in the period received. Donated services that create or enhance non-financial assets or that require specific expertise and would normally have been purchased are recorded at fair market value in the period received.

Cash and cash equivalents:

For purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments with an initial maturity of three months or less to be cash equivalents.

Investments and credit risk:

Investments are recorded at fair market value. Donated investments are recorded at their fair market value as of the date received. See Note 3 for discussion of fair value measurements.

The Organization has significant investments in common stocks, mutual funds and bonds held by an investment manager and is, therefore, subject to concentrations of credit risk. Investments are made by the investment managers and the investments are monitored by the Board of Directors. Though the market value of investments is subject to fluctuations on a year-to-year basis, management believes the investment policy is prudent for the long-term welfare of the Organization.

NOTES TO FINANCIAL STATEMENTS

Pledges receivable:

The valuations of pledges receivable is based on a detailed analysis of past due pledges and the history of uncollectible pledges. The Organization periodically reviews doubtful pledges receivable to determine if write-offs are necessary.

Fixed assets:

Fixed assets are recorded at cost, if purchased, or at fair market value as of the date of donation, if donated. The Organization's policy is to capitalize asset purchases exceeding \$1,000 with a useful life greater than one year. Depreciation is computed on the straight-line method over the estimated useful lives of the assets ranging from three to forty years. Depreciation expense for the years ended June 30, 2013 and 2012, was \$111,167 and \$110,674, respectively.

Income taxes:

The Organization is exempt from federal, state, and local income taxes as a not-for-profit organization as described under Internal Revenue Code Section 501(c)(3). The Organization files an information tax return in the U.S. federal jurisdiction and with the Kentucky Office of Attorney General. However, income from certain activities not directly related to the Organization's tax-exempt purpose may be subject to taxation as unrelated business income.

As of June 30, 2013 and 2012, 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 years then ended. Tax years still open under federal and state statute of limitations remain subject to review and change.

Estimates:

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

NOTES TO FINANCIAL STATEMENTS

Reclassification:

Net assets balances as of June 30, 2012 and 2011 are being reclassified between classes to release funds for which restrictions were satisfied prior to June 30, 2011. Other certain 2012 financial statement amounts have been reclassified to conform with the 2013 financial statement presentation. Total net asset and changes in net assets are unchanged as a result of these reclassifications.

Subsequent events:

Subsequent events have been evaluated through September 23, 2013, which is the date the financial statements were available to be issued.

Note 2. Pledges Receivable

Total pledges receivable as of June 30, 2013 and 2012 were as follows:

	<u>2013</u>	<u>2012</u>
Pledges receivable - Experiential learning campaign	\$ 90,000	\$175,000
Pledges receivable – other	<u>117,135</u>	<u>108,869</u>
	207,135	283,869
Less allowance for uncollectible pledges	(12,650)	(6,918)
Less unamortized discount	<u>(971)</u>	<u>(4,364)</u>
Net pledges receivable	<u>\$193,514</u>	<u>\$272,587</u>
Amounts due in:		
Less than one year	\$182,135	\$158,869
One to five years	<u>25,000</u>	<u>125,000</u>
	<u>\$207,135</u>	<u>\$283,869</u>

Experiential learning campaign pledges receivable due in more than one year are reflected at the present value of estimated future cash flows using a discount rate of 2.0%.

Of the total gross pledges receivable of \$207,135 as of June 30, 2013, two donors account for approximately 59%.

NOTES TO FINANCIAL STATEMENTS

Note 3. Investments

Cost and market value of investments consisted of the following as of June 30, 2013 and 2012:

	2013		
	<u>Cost</u>	<u>Market Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Cash equivalents	\$ 80,422	\$ 80,422	
Common stocks	826,167	792,576	\$(33,591)
Mutual funds	779,833	822,417	42,584
Government bonds	49,876	50,668	792
Corporate bonds	<u>50,163</u>	<u>56,949</u>	<u>6,786</u>
	<u>\$1,786,461</u>	<u>\$1,803,032</u>	<u>\$ 16,571</u>

	2012		
	<u>Cost</u>	<u>Market Value</u>	<u>Unrealized Appreciation</u>
Cash equivalents	\$ 43,733	\$ 43,733	
Mutual funds	1,230,918	1,249,428	\$18,510
Government bonds	49,876	52,115	2,239
Corporate bonds	<u>75,260</u>	<u>85,145</u>	<u>9,885</u>
Total	<u>\$1,399,787</u>	<u>\$1,430,421</u>	<u>\$30,634</u>

Investment income reported in the accompanying statements of activities is net of investment fees. Such investment expenses totaled \$14,460 and \$10,824 for the years ended June 30, 2013 and 2012, respectively.

NOTES TO FINANCIAL STATEMENTS

Note 4. Beneficial Interest in Assets Held by Others

The Organization is an income beneficiary of certain funds held at various community foundations. These accounts were created by an irrevocable transfer of funds from the Organization to the community foundations to establish other means for donors to make contributions to support the Organization. As such, additional contributions to the funds have been received from various donors. The Organization did not grant the community foundations variance power to redirect any of the funds to other beneficiaries. The agreements with the community foundations call for annual distributions to the Organization in accordance with the foundations' distribution policies.

Beneficial interest in assets held by others at June 30, 2013 and 2012 is summarized as follows:

	<u>2013</u>	<u>2012</u>
Beneficial interest in assets held by the Community Foundation of Louisville, Inc.	\$ 14,849	\$ 13,860
Beneficial interest in assets held by the Harrison County Community Foundation, Inc.	196,466	188,353
Beneficial interest in assets held by the Community Foundation of Southern Indiana, Inc.	<u>5,820</u>	<u>5,283</u>
	<u>\$217,135</u>	<u>\$207,496</u>

NOTES TO FINANCIAL STATEMENTS

Note 5. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The three levels of the fair value hierarchy are described as follows:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
- 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.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Level 1 and Level 2 assets have been valued using a market approach. Level 3 assets have been valued using the income 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 June 30, 2013 and 2012.

Cash equivalents, common stocks, mutual funds and corporate bonds – valued at the closing price reported in the active market in which the security is traded.

Government bonds – valued based on quoted prices for similar assets from observable pricing sources.

Beneficial interests – valued based on quoted market prices or value as determined by the fund manager of the underlying assets held by the community foundations.

NOTES TO FINANCIAL STATEMENTS

The following table sets forth by level, within the fair value hierarchy, the Organization's assets measured at fair value as of June 30, 2013 and 2012:

	June 30, 2013			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments:				
Cash equivalents	\$ 80,422			\$ 80,422
Common stocks:				
Energy	95,562			95,562
Industrials	62,763			62,763
Consumer discretionary	104,065			104,065
Consumer staples	59,429			59,429
Financials	106,633			106,633
Technology	182,428			182,428
Healthcare	86,456			86,456
Other	95,240			95,240
Mutual funds:				
Mid cap value	129,465			129,465
Small cap growth	66,660			66,660
Small cap value	61,641			61,641
International	123,435			123,435
Real estate	35,722			35,722
Fixed income	405,494			405,494
Government bonds		\$50,668		50,668
Corporate bonds	56,949			56,949
	<u>1,752,364</u>	<u>50,668</u>		<u>1,803,032</u>
Beneficial interest in assets held by others			<u>\$217,135</u>	<u>217,135</u>
	<u>\$1,752,364</u>	<u>\$50,668</u>	<u>\$217,135</u>	<u>\$2,020,167</u>

NOTES TO FINANCIAL STATEMENTS

	June 30, 2012			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments:				
Cash equivalents	\$ 43,733			\$ 43,733
Mutual funds:				
Large cap growth	320,244			320,244
Large cap value	302,685			302,685
Mid cap blend	98,919			98,919
Small cap value	53,236			53,236
International	94,770			94,770
Fixed income	318,437			318,437
Other	61,137			61,137
Government bonds		\$52,115		52,115
Corporate bonds	85,145			85,145
	<u>1,378,306</u>	<u>52,115</u>		<u>1,430,421</u>
Beneficial interest in assets held held by others	<u> </u>	<u> </u>	<u>\$207,496</u>	<u>207,496</u>
	<u>\$1,378,306</u>	<u>\$52,115</u>	<u>\$207,496</u>	<u>\$1,637,917</u>

The following table sets forth a summary of the changes in the fair value of the Organization's Level 3 assets for the year ended June 30, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Balance, beginning of year	\$207,496	\$215,580
Change in value of beneficial interest in assets held by others	<u>9,639</u>	<u>(8,084)</u>
Balance, end of year	<u>\$217,135</u>	<u>\$207,496</u>

The following table sets forth the basic assumptions used in arriving at fair value and the unobservable inputs of Level 3 assets:

<u>Instrument</u>	<u>Fair Value</u>	<u>Valuation Technique</u>	<u>Unobservable Inputs</u>
Beneficial interests	\$217,135	Discounted cash flow	Value of underlying investment

NOTES TO FINANCIAL STATEMENTS

Note 6. Endowment

The Organization's endowment funds consist of investments held at Stock Yards Bank and beneficial interests in assets held by others at various community foundations. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Organization's endowment funds are board-designated. As of June 30, 2013 and 2012, unrestricted, board-designated net assets were \$2,020,167 and \$1,637,917, respectively.

Changes in endowment net assets for the years ended June 30, 2013 and 2012 are as follows:

	<u>2013</u>	<u>2012</u>
Endowment net assets, beginning of year	\$1,637,917	\$1,660,428
Contributions	200,000	
Investment return:		
Investment income	12,511	50,397
Realized gains	174,163	129,384
Unrealized losses	(14,063)	(194,208)
Change in value of beneficial interest in assets held by others	<u>9,639</u>	<u>(8,084)</u>
Endowment net assets, end of year	<u>\$2,020,167</u>	<u>\$1,637,917</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 of June 30, 2013 and 2012, the Organization has no donor-restricted endowment funds.

NOTES TO FINANCIAL STATEMENTS

Investment policy:

The Organization's Board of Directors does not have input or authority over the nature and type of investments held by others at various community foundations. The fund managers of these funds have sole discretion over the investment allocation. The Organization has adopted an investment policy for its board-designated endowment assets that is intended to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets.

Except for the Organization's beneficial interest in assets held by others, the Board of Directors has the responsibility for development of the investment objectives and guidelines, the selection of the investment managers (Managers), and the regular monitoring of the Managers' performance to help assure the effectiveness of the objectives and to initiate modification of changes, as needed.

Under this policy, as approved by the Board of Directors, the board-designated endowment assets are managed by investment managers selected by the Board of Directors and are invested in equity and fixed income securities that are intended to provide a balance that will enhance a total return while avoiding undue risk from concentration in any single asset class or investment style. The Organization expects its endowment funds, over time, to provide total return, net of fees, to meet or exceed 5% inflation.

To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization has established and monitors a diversified asset allocation, including a target equity position, fixed income position, and cash equivalents exposure.

Spending policy:

Cash distributions from the endowment fund shall be used exclusively to fund the Organization's programs. Distributions to the Organization for this purpose shall be equal to 5% of the average market value of the endowment fund over a three year moving average period, with the understanding that this distribution rate over the long-term will not exceed total real return (return net of inflation) from investments. This distribution shall occur on the first day of the fiscal year's third quarter. During the years ended June 30, 2013 and 2012, the Board agreed to suspend distributions from the Endowment Fund.

NOTES TO FINANCIAL STATEMENTS

Note 7. Fixed Assets

Fixed assets consisted of the following at June 30, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Furniture and equipment	\$ 442,821	\$ 419,351
Leasehold improvements and fixtures	<u>2,328,419</u>	<u>2,319,278</u>
	2,771,240	2,738,629
Less accumulated depreciation	<u>(992,181)</u>	<u>(881,014)</u>
	<u><u>\$1,779,059</u></u>	<u><u>\$1,857,615</u></u>

Note 8. Changes in Temporarily Restricted Net Assets

Temporarily restricted net assets consist solely of contributions restricted by donors for use in operations subsequent to year end.

Note 9. Operating Leases

The Organization leases certain office equipment under operating leases with lease terms expiring through April 2017. Minimum lease payments under these leases at June 30, 2013 are as follows:

Year ending June 30:	
2014	\$11,090
2015	6,383
2016	6,383
2017	<u>5,319</u>
	<u><u>\$29,175</u></u>

Total rent expense for the leases was \$11,090 for the years ended June 30, 2013 and 2012.

NOTES TO FINANCIAL STATEMENTS

Note 10. Pension Plan

The Organization offers a noncontributory defined benefit pension plan (the Plan) to its employees. The Plan is administered by Junior Achievement USA® and covers all full-time employees and employees of participating members of the Organization. The Plan is accounted for like a multi-employer plan. Benefits are determined based on years of service and salary history. The Plan's assets are invested in various investment funds. The respective participants' employers are required to fund the Plan, as determined necessary by Junior Achievement USA's Board of Directors, based on an annual actuarial valuation. Effective July 1, 2012, the Organization makes contributions equal to 16.75% of participants' eligible compensation. Prior to this, the Organization made contributions equal to 11.5% of participants' eligible compensation. Additionally, the Plan requires that participating members who withdraw from the Plan remain liable for any previous funding obligations under the Plan. Accordingly, the Organization recognizes, as net pension cost, the required contribution for the period and recognizes, as a liability, any contributions due and unpaid. There is no recognition of the funded status of the Plan in the financial statements of the Organization.

Junior Achievement USA ® uses a June 30 measurement date for the Plan. Significant balances are:

	<u>2013</u>	<u>2012</u>
Benefit obligation	\$65,120,717	\$69,032,732
Fair value of plan assets	<u>43,112,538</u>	<u>38,386,232</u>
Underfunded status	<u>\$22,008,179</u>	<u>\$30,636,500</u>
Accumulated benefit obligation	<u>\$58,980,012</u>	<u>\$62,266,153</u>

The risks to the Organization of participating in this multiemployer pension plan are different from single-employer plans in the following aspects:

- Assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers.
- If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- If the Organization chooses to stop participating in some of its multiemployer plans, the Organization may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

NOTES TO FINANCIAL STATEMENTS

The Organization's participation in this plan for the annual period ended June 30, 2013 is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three-digit plan number. Finally, the number of employees covered by the Organization's multiemployer plan increased by 5 percent from 2012 to 2013 and the plan increased its base for contributions from 11.5% of eligible compensation in 2012 to 16.75% of eligible compensation in 2013. These factors affect the period-to-period comparability of the contributions for years 2013 and 2012.

<u>Pension Fund</u>	<u>EIN / Pension Plan Number</u>	<u>Funded Status</u>		<u>Organization's Contributions</u>	
		<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Retirement Plan for Employees of Junior Achievement USA	12-1635270 PN 333	66%	56%	\$87,733	\$64,748

Note 11. Transactions with the National Office of Junior Achievement

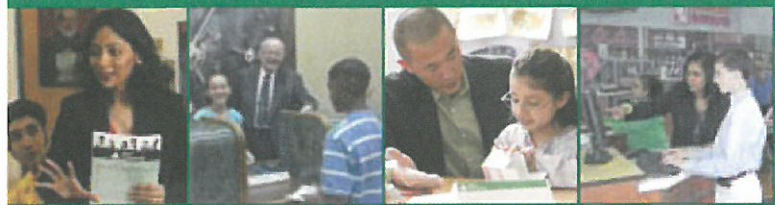
Participation fees are paid to the National Office of Junior Achievement based on the following percentages of operating fund contributions:

Up to \$199,999	10%
\$200,000 to \$400,000	5%
Over \$400,00	2%

In addition, the Organization also purchases all of its program materials from the National Office.

The following is a summary of the transactions with the National Office of Junior Achievement:

	<u>2013</u>	<u>2012</u>
Participation fees	\$47,828	\$47,054
Classroom materials purchased	91,741	81,859
Capstone student license fees	37,134	33,431



Work Readiness | Entrepreneurship | Financial Literacy

JUNIOR ACHIEVEMENT OF KENTUCKIANA HIGHEST PAID STAFF 2015 Fiscal Year

President: Debra H. Hoffer, \$175,869 (tenure 14 years)

Senior Vice President of Advancement, \$95,790 (tenure 13.5 years)

Vice President of Operations, \$80,500 (tenure 13.5 years)



Junior Achievement®

James W. Robinson Junior Achievement Center for Freedom of Enterprise
1401 W. Muhammad Ali Blvd | Louisville | KY | 40203 | 502-561-KIDS (5437) | www.jaky.org

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)

Junior Achievement of Kentuckiana

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:

☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

☒ Other (see instructions) ▶ *Non Profit*

Exemptions (see instructions):

Exempt payee code (if any) _____

Exemption from FATCA reporting
code (if any) _____

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

1401 W. Muhammad Ali Boulevard

City, state, and ZIP code

Louisville, KY 40203

Requester's name and address (optional)

*NEIGHBORHOOD DEVELOPMENT
FUNDS - LOUISVILLE METRO GOV'T*

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on 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.

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

Social security number

			-			-			
--	--	--	---	--	--	---	--	--	--

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 ▶

Sharon E. Peacock

Date ▶

7-16-14

General Instructions

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

Future developments. The IRS has created a page on www.irs.gov/w9 for information about Form W-9, at 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.

Junior Achievement of Kentuckiana Policy for Non-Discrimination

MANAGING DIVERSITY

Junior Achievement of Kentuckiana, Inc. ("JAKentuckiana") is committed to strive to create a diverse and inclusive workforce and Board of Directors reflective of the community and an environment that will work for all.

This diversity effort attempts to take into account function, education background, thinking, style, etc.

EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of Junior Achievement of Kentuckiana, Inc. to provide equal opportunity in employment to all employees and qualified applicants for employment. No person is to be discriminated against because of race, color, religion, age, sex, national origin, disability, veteran status or any other protected characteristic as established by law. All employees at all levels of responsibility are expected to actively support these principles in our work environment. It is our firm conviction that equal opportunity will contribute to the success of both Junior Achievement of Kentuckiana, Inc. and its employees.

JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.**General Information**

Organization Number	0026463
Name	JUNIOR ACHIEVEMENT OF KENTUCKIANA, INC.
Profit or Non-Profit	N - Non-profit
Company Type	KCO - Kentucky Corporation
Status	A - Active
Standing	G - Good
State	KY
File Date	8/3/1950
Organization Date	8/3/1950
Last Annual Report	4/6/2015
Principal Office	1401 W. MUHAMMAD ALI BOULEVARD LOUISVILLE, KY 40203-1745
Registered Agent	DEBRA HUMES HOFFER 1401 W. MUHAMMAD ALI BLVD LOUISVILLE, KY 40203

Current Officers

President	<u>Debra Humes Hoffer</u>
Vice President	<u>DEBBIE DALTON</u>
Secretary	<u>ANN JOSEPH</u>
Director	<u>Nancy B. Davis</u>
Director	<u>BERARD TOMASSETTI</u>
Director	<u>ROGER D SHANNON</u>

Individuals / Entities listed at time of formation

Director	<u>J F BABBITT</u>
Director	<u>DOUGLAS CORNETTE</u>
Director	<u>W F COSLON</u>
Director	<u>J H DONLEY</u>
Director	<u>ROBT E GUFFY</u>
Incorporator	<u>DOUGLAS D CORNETTE</u>
Incorporator	<u>WALTER H GIRDLER JR</u>
Incorporator	<u>ROBT E GUFFY</u>

Images available online

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

<u>Annual Report</u>	4/6/2015	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	3/7/2014	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	3/6/2013	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	2/24/2012	1 page	<u>tiff</u>	<u>PDF</u>

Annual Report	2/24/2011	1 page	tiff	PDF
Annual Report	4/26/2010	1 page	tiff	PDF
Annual Report	2/26/2009	2 pages	tiff	PDF
Annual Report	2/22/2008	1 page	tiff	PDF
Annual Report	2/28/2007	1 page	tiff	PDF
Annual Report	7/18/2006	1 page	tiff	PDF
Amended and Restated Articles	7/18/2006	7 pages	tiff	PDF
Annual Report	6/23/2005	1 page	tiff	PDF
Statement of Change	6/17/2005	1 page	tiff	PDF
Annual Report	7/8/2004	1 page	tiff	PDF
Annual Report	8/29/2003	1 page	tiff	PDF
Amended and Restated Articles	6/17/2003	7 pages	tiff	PDF
Annual Report	6/5/2002	1 page	tiff	PDF
Annual Report	6/6/2001	1 page	tiff	PDF
Reinstatement	2/13/2001	2 pages	tiff	PDF
Statement of Change	2/13/2001	1 page	tiff	PDF
Administrative Dissolution	11/1/2000	1 page	tiff	PDF
Administrative Dissolution Return	11/1/2000	2 pages	tiff	PDF
Sixty Day Notice Return	9/1/2000	2 pages	tiff	PDF
Annual Report	7/1/2000	4 pages	tiff	PDF
Annual Report	6/18/1999	3 pages	tiff	PDF
Annual Report	10/1/1998	4 pages	tiff	PDF
Annual Report	7/1/1997	4 pages	tiff	PDF
Annual Report	7/1/1996	5 pages	tiff	PDF
Annual Report	7/1/1995	3 pages	tiff	PDF
Statement of Change	3/29/1994	1 page	tiff	PDF
Annual Report	3/29/1994	1 page	tiff	PDF
Annual Report	3/26/1993	1 page	tiff	PDF
Annual Report	7/1/1992	1 page	tiff	PDF
Statement of Change	5/28/1992	1 page	tiff	PDF
Annual Report	7/1/1991	1 page	tiff	PDF
Annual Report	7/1/1990	4 pages	tiff	PDF
Annual Report	7/1/1989	6 pages	tiff	PDF
Annual Report	7/1/1988	1 page	tiff	PDF
Statement of Change	4/12/1988	1 page	tiff	PDF
Annual Report	7/1/1981	2 pages	tiff	PDF

Assumed Names

Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	4/6/2015 9:26:38 AM	4/6/2015	
Annual report	3/7/2014 9:23:36 AM	3/7/2014	

Annual report	3/6/2013 5:12:18 PM	3/6/2013	
Annual report	2/24/2012 9:48:09 AM	2/24/2012	
Annual report	2/24/2011 12:25:24 PM	2/24/2011	
Annual report	4/26/2010 1:16:15 PM	4/26/2010	
Annual report	2/26/2009 12:40:59 PM	2/26/2009	
Annual report	2/22/2008 11:08:26 AM	2/22/2008	
Annual report	2/28/2007 3:38:00 PM	2/28/2007	
Amendment - Amended and restated articles / CLP	7/18/2006 12:43:26 PM	7/18/2006	
Annual report	7/18/2006 12:39:27 PM	7/18/2006	
Registered agent address change	6/17/2005 8:07:16 AM	6/17/2005	
Amendment - Amended and restated articles / CLP	6/17/2003 9:13:34 AM	6/17/2003	
Principal office change	2/13/2001 11:45:27 AM	2/13/2001	
Registered agent address change	2/13/2001 11:44:04 AM	2/13/2001	
Reinstatement	2/13/2001 11:40:45 AM	2/13/2001	
Admin Dis. A. report not in Sixty day notification	11/1/2000 9/1/1998	11/1/2000 9/1/1998	
Amendment previous name	8/31/1962	8/31/1962	<u>JUNIOR ACHIEVEMENT OF LOUISVILLE, INC.</u>

Microfilmed Images

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

Annual Report	9/10/2004	1 page
Annual Report	8/29/2003	1 page
Amended and Restated Articles	6/17/2003	7 pages
Annual Report	6/5/2002	1 page
Annual Report	6/6/2001	1 page
Statement of Change	2/13/2001	1 page
Reinstatement	2/13/2001	2 pages
Administrative Dissolution Return	11/1/2000	2 pages
Administrative Dissolution	11/1/2000	1 page
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Annual Report	7/1/2000	4 pages
Annual Report	6/18/1999	3 pages
Annual Report	10/1/1998	4 pages
Annual Report	7/1/1997	4 pages

Annual Report	7/1/1996	4 pages
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Statement of Change	5/28/1992	1 page
Annual Report	7/1/1991	1 page
Annual Report	7/1/1990	4 pages
Annual Report	7/1/1989	6 pages
Annual Report	7/1/1988	1 page
Statement of Change	4/12/1988	1 page
Six Month Notice	7/29/1985	3 pages
Annual Report	7/1/1981	2 pages
Statement of Change	7/22/1977	2 pages
Amendment	8/31/1962	3 pages
Statement of Change	11/3/1954	2 pages
Articles of Incorporation	8/3/1950	4 pages
Annual Report	7/1/1950	30 pages



empowering young people to
own their economic success



Louisville Metro Council


26 Districts


Junior Achievement Schools Served in Louisville Metro District


162


Junior Achievement Students Served in Louisville Metro District


36,725

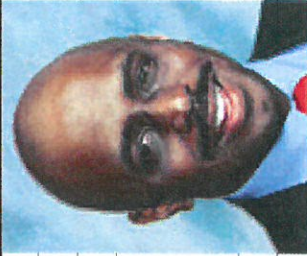
District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
1	 Attica Scott				
		Carter Traditional Elementary	202		
		Crums Lane Elementary	80		
		Foster Elementary	174		
		Kennedy Elementary	275		
		Maupin Elementary	63		
		Wellington Elementary	95		
		Farnsley Middle	405		
		TOTAL	1,294		
		Overall Total Served = 1,294			


District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
2	 Barbara Shanklin				
		Price Elementary	286		
		Rangeland Elementary	638		
		Slaughter Elementary	175		
		Newburg Middle	392		
		Thomas Jefferson Middle	265		
		Liberty High	77		
		TOTAL	1,833		
		Overall Total Served = 1,833			


District	Council Member	Public Schools	Students Served	Private/Parochial Schools	Students Served
3	 Mary C. Woolridge				
		Cane Run Elementary	55		
		Mill Creek Elementary	388		
		Schaffner Elementary	585		
		Western High	21		
		TOTAL	1049		
		Overall Total Served = 1,049			


District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
4					
	<i>David Tandy</i>	Breckenridge Franklin Elem.	125	Nativity of St. Boniface	69
		Brown School	207		
		Coleridge- Taylor Elementary	295		
		Engelhard Elementary	135		
		Lincoln Elementary	219		
		Shelby Elementary	291		
		Meyzeek Middle	379		
		Central High	277		
		TOTAL	1928	TOTAL	69
		Overall Total Served = 1,997			


District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
5	 Cheri Bryant Hamilton				
		Atkinson Elementary	60		
		Byck Elementary	90		
		King Elementary	100		
		Portland Elementary	42		
		Young Elementary	75		
		Western Middle	165		
		Shawnee High	194		
		TOTAL	726		
		Overall Total Served = 726			


District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
6	 David James				
		Brandeis Elementary	356		
		Cochran Elementary	270		
		Frayser Elementary	60		
		McFerran Elementary	148		
		Wheatley Elementary	102		
		Johnson Middle	300		
		Noe Middle	460		
		TOTAL	1696		
		Overall Total Served = 1,696			

District	Council Member	Public Schools	Students Served	Private/Parochial Schools	Students Served
7	 Ken Fleming				
		Bowen Elementary	393	Holy Trinity	290
		Wilder Elementary	144	St. Albert the Great	258
		Kammerer Middle	377		
		Westport Middle	382		
		Ballard High	366		
		TOTAL	1662	TOTAL	548
		Overall Total Served = 2,210			


District	Council Member	Public Schools	Students Served	Private/Parochial Schools	Students Served
9	 <i>Tina Ward-Pugh</i>				
		Chenoweth Elementary	345	Christian Academy	684
		Field Elementary	214	Our Lady of Lourdes	50
		Barret Middle	225	Sacred Heart Model	73
				St. Leonard	132
		TOTAL	784	TOTAL	939
		<i>Overall Total Served = 1,723</i>			


District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
10	 Jim King				
		Audubon Elementary	308	Holy Family	148
		Camp Taylor Elementary	65	St. Agnes	46
				St. Stephen Martyr	69
		TOTAL	373	TOTAL	263
		Overall Total Served = 636			


District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
11					
	<i>Kevin Kramer</i>	Cochrane Elementary	60		
		Jeffersontown Elementary	297		
		Jeffersontown High	218		
		TOTAL	575		
		Overall Total Served = 575			


District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
12					
	<i>Rick Blackwell</i>	Greenwood Elementary	95	Notre Dame Academy	380
		Kerrick Elementary	269	St. Andrew	24
		Johnsontown Rd. Elementary	100	St. Paul	141
		Sanders Elementary	426		
		Shacklette Elementary	364		
		Conway Middle	310		
		Pleasure Ridge Park High	75		
		TOTAL	1639	Total	545
		<i>Overall Total Served = 2,184</i>			


District	Council Member	Public Schools	Students Served	Private/Parochial Schools	Students Served
13	 <i>Vicky Aubrey Welch</i>				
		Auburndale Elementary	90	St. Nicholas Academy	217
		Coral Ridge Elementary	141		
		Fairdale Elementary	281		
		Okolona Elementary	80		
		Lassiter Middle	240		
		Fairdale High	212		
		TOTAL	1044	TOTAL	217
		<i>Overall Total Served = 1,261</i>			


District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
14					
	<i>Cindi Fowler</i>	Dixie Elementary	58		
		Eisenhower Elementary	286		
		Medora Elementary	80		
		Watson Lane Elementary	396		
		Wilkerson Elementary	240		
		Valley High	65		
		TOTAL	1125		
		Overall Total Served = 1,125			


District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
15	 Marianne Butler				
		Gutermuth Elementary	262		
		Hazelwood Elementary	50		
		Jacob Elementary	310		
		Semple Elementary	60		
		TOTAL	682		
		Overall Total Served = 682			


District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
16	 Kelly Downard				
		Dunn Elementary	208	St. Mary Academy	56
		Norton Elementary	270		
		TOTAL	478	TOTAL	56
		Overall Total Served = 534			


District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
17	 Glenn Stuckel				
		Chancey Elementary	223		
		Zachary Taylor Elementary	194		
		TOTAL	417		
		Overall Total Served = 417			


District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
18	 Marilyn Parker				
		Lowe Elementary	197	Our Savior Lutheran	154
				St. Margaret Mary	106
		TOTAL	197	TOTAL	260
		Overall Total Served = 457			


District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
19	 <i>Jerry Miller</i>				
		Hite Elementary		90 St. Patrick	297
		Middletown Elementary		105	
		Stopher Elementary		360	
		Crosby Middle		710	
		Eastern High		145	
		TOTAL		1410 TOTAL	297
		Overall Total Served = 1,707			


District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
20	 Stuart Benson				
		Farmer Elementary	746	Portland Christian	149
		Tully Elementary	186	St. Edward	60
		Wheeler Elementary	261	St. Michael	182
		Ramsey Middle	270		
		TOTAL	1463	TOTAL	391
		Overall Total Served = 1,854			


District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
21	 Dan Johnson				
		Gilmore Lane Elementary	153	DeSales	165
		Rutherford Elementary	187		
		Olmstead North Academy	240		
		Olmstead South Academy	222		
		Iroquois High	49		
		Male High	266		
		TOTAL	1117	TOTAL	165
		Overall Total Served = 1,282			

District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
22	 Robin Engel				
		Bates Elementary	160	St. Gabriel	232
		Fern Creek Elementary	271		
		Watterson Elementary	87		
		Fern Creek High	111		
		TOTAL	629	TOTAL	232
		Overall Total Served = 861			

District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
23	 James Peden				
		Laukhuf Elementary	176	St. Bernard	46
		Luhr Elementary	232	Whitefield Academy	97
		Smyrna Elementary	632		
		Wilt Elementary	62		
		Moore Middle	593		
		Moore High	905		
		TOTAL	2600	TOTAL	143
		Overall Total Served = 2,743			

District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
24	 Madonna Flood				
		Blake Elementary	57	St. Athanasius	258
		Blue Lick Elementary	427	St. Rita	116
		Hartstern Elementary	302		
		T.T. Knight Middle	155		
		Southern High	543		
		TOTAL	1484	TOTAL	374
		Overall Total Served = 1,858			

District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
25	 <i>David Yates</i>				
		Kenwood Elementary	332		
		Layne Elementary	290		
		Stonestreet Elementary	242		
		Trunnell Elementary	279		
		Stuart Middle	300		
		Doss High	543		
		TOTAL	1986		
		Overall Total Served = 1,986			

District	Council Member	Public Schools	Students Served	Private/ Parochial Schools	Students Served
26					
	Brent Ackerson	Goldsmith Elementary	317	John Paul Academy	140
		Greathouse Elementary	402	St. Martha	254
		Hawthorne Elementary	58		
		Klondike Elementary	183		
		St. Matthews Elementary	299		
		Myers Middle	250		
		Seneca High	309		
		Waggener High	423		
		TOTAL	2241	TOTAL	394
		Overall Total Served = 2,635			
Total Students Served Junior Achievement in all 26 Louisville Metro Council Districts = 36,725					