

Form 990

## Return of Organization Exempt From Income Tax

OMB No 1545-0047

2006

Open to Public Inspection

Department of the Treasury,  
Internal Revenue Service

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.

A For the 2006 calendar year, or tax year beginning JUL 1, 2006 and ending JUN 30, 2007

B Check if applicable

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

Please use IRS label or print or type See Specific Instructions

C Name of organization

FAMILY &amp; CHILDREN FIRST, INC.

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

P.O. BOX 3784

City or town, state or country, and ZIP + 4

LOUISVILLE, KY 40201-3784

D Employer identification number

61-0549561

E Telephone number

(502) 893-3900

F Accounting method ☐ Cash ☒ Accrual  
Other (specify) \_\_\_\_\_

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? ☐ Yes ☒ NoH(b) If "Yes," enter number of affiliates ☐ N/AH(c) Are all affiliates included? ☐ N/A ☐ Yes ☐ No  
(If "No," attach a list.)H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ NoI Group Exemption Number ☐ N/AM Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

G Website: WWW.FAMILYANDCHILDRENFIRST.ORG

J Organization type (check only one) ☒ 501(c) ( 3 ) (insert no ) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 5,095,666.

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Contributions to donor advised funds	1a		
	b	Direct public support (not included on line 1a)	1b	660,728.	
	c	Indirect public support (not included on line 1a)	1c	1,456,267.	
	d	Government contributions (grants) (not included on line 1a)	1d		
	e	Total (add lines 1a through 1d) (cash \$ 2,114,571. noncash \$ 2,424.)	1e	2,116,995.	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	2,422,443.	
	3	Membership dues and assessments	3		
	4	Interest on savings and temporary cash investments	4	2,571.	
	5	Dividends and interest from securities	5	51,478.	
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
c	Net rental income or (loss). Subtract line 6b from line 6a	6c			
7	Other investment income (describe INCREASE IN BENEFICIAL INTEREST )	7	2,392.		
Expenses	8a	Gross amount from sales of assets other than inventory	(A) Securities	8a	
	b	Less: cost or other basis and sales expenses	382,322.	8b	
	c	Gain or (loss) (attach schedule)	96,389.	8c	
	d	Net gain or (loss). Combine line 8c, columns (A) and (B) STMT 1	8d	96,389.	
	9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
	a	Gross revenue (not including \$ 152,443. of contributions reported on line 1b)	9a	21,076.	
	b	Less: direct expenses other than fundraising expenses	9b	63,329.	
	c	Net income or (loss) from special events. Subtract line 9b from line 9a	9c	<42,253.>	
	10a	Gross sales of inventory, less returns and allowances	10a		
	b	Less: cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c		
	11	Other revenue (from Part VII, line 103)	11		
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12	4,650,015.		
Net Assets	13	Program services (from line 44, column (B))	13	3,967,723.	
	14	Management and general (from line 44, column (C))	14	485,011.	
	15	Fundraising (from line 44, column (D))	15	250,175.	
	16	Payments to affiliates (attach schedule)	16		
	17	Total expenses. Add lines 16 and 44, column (A)	17	4,702,909.	
18	Excess or (deficit) for the year. Subtract line 17 from line 12	18	<52,894.>		
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	3,581,863.		
20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 3	20	493,751.		
21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21	4,022,720.		

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LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>22a</b> Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> . noncash \$ <u>0</u> . If this amount includes foreign grants, check here <input type="checkbox"/> <b>22a</b>				
<b>22b</b> Other grants and allocations (attach schedule) (cash \$ <u>0</u> . noncash \$ <u>0</u> . If this amount includes foreign grants, check here <input type="checkbox"/> <b>22b</b>				
<b>23</b> Specific assistance to individuals (attach schedule) <b>23</b>				
<b>24</b> Benefits paid to or for members (attach schedule) <b>24</b>				
<b>25a</b> Compensation of current officers, directors, key employees, etc. listed in Part V-A <b>25a</b>	199,855.	50,400.	105,355.	44,100.
<b>b</b> Compensation of former officers, directors, key employees, etc. listed in Part V-B <b>25b</b>	0.	0.	0.	0.
<b>c</b> Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <b>25c</b>				
<b>26</b> Salaries and wages of employees not included on lines 25a, b, and c <b>26</b>	2,624,183.	2,357,895.	144,451.	121,837.
<b>27</b> Pension plan contributions not included on lines 25a, b, and c <b>27</b>				
<b>28</b> Employee benefits not included on lines 25a - 27 <b>28</b>	435,810.	387,259.	27,610.	20,941.
<b>29</b> Payroll taxes <b>29</b>	205,563.	177,088.	17,293.	11,182.
<b>30</b> Professional fundraising fees <b>30</b>				
<b>31</b> Accounting fees <b>31</b>				
<b>32</b> Legal fees <b>32</b>				
<b>33</b> Supplies <b>33</b>	78,182.	52,773.	24,831.	578.
<b>34</b> Telephone <b>34</b>	50,454.	44,583.	4,301.	1,570.
<b>35</b> Postage and shipping <b>35</b>	14,955.	1,299.	8,905.	4,751.
<b>36</b> Occupancy <b>36</b>	392,346.	339,528.	30,182.	22,636.
<b>37</b> Equipment rental and maintenance <b>37</b>				
<b>38</b> Printing and publications <b>38</b>	16,824.	5,968.	5,123.	5,733.
<b>39</b> Travel <b>39</b>	88,870.	86,943.	1,814.	113.
<b>40</b> Conferences, conventions, and meetings <b>40</b>	27,442.	25,744.	1,644.	54.
<b>41</b> Interest <b>41</b>	29,863.		29,863.	
<b>42</b> Depreciation, depletion, etc (attach schedule) <b>42</b>	130,503.	105,334.	13,910.	11,259.
<b>43</b> Other expenses not covered above (itemize):				
<b>a</b> PROFESSIONAL FEES <b>43a</b>	254,819.	218,325.	36,422.	72.
<b>b</b> DUES <b>43b</b>	18,356.	4,593.	13,263.	500.
<b>c</b> PUBLIC RELATIONS <b>43c</b>	1,790.	1,128.	662.	
<b>d</b> OTHER <b>43d</b>	133,094.	108,863.	19,382.	4,849.
<b>e</b> <b>43e</b>				
<b>f</b> <b>43f</b>				
<b>g</b> <b>43g</b>				
<b>44</b> Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15) <b>44</b>	4,702,909.	3,967,723.	485,011.	250,175.

Joint Costs. Check ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

Yes ☐ No ☒If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A ; (ii) the amount allocated to Program services \$ N/A ;(iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

**Part III** Statement of Program Service Accomplishments (See the instructions)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ► <b>SEE STATEMENT 4</b>	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
<b>a FAMILY COUNSELING</b>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	1,789,526.
<b>b NEW PARENT SUPPORT</b>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	800,693.
<b>c HOMELESS PREVENTION SERVICE</b>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	508,644.
<b>d CHILD ADVOCACY CENTER</b>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	721,973.
<b>e Other program services (attach schedule) SEE STATEMENT 5</b>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	146,887.
<b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) ►	3,967,723.

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**Part IV Balance Sheets** (See the instructions.)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
<b>Assets</b>	45 Cash - non-interest-bearing	22,225.	45	16,932.
	46 Savings and temporary cash investments	41,562.	46	38,000.
	47 a Accounts receivable	377,911.		
	b Less: allowance for doubtful accounts	16,462.	237,512.	47c 361,449.
	48 a Pledges receivable	1,587,371.		
	b Less: allowance for doubtful accounts	3,900.	1,527,014.	48c 1,583,471.
	49 Grants receivable		49	
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b	
	51 a Other notes and loans receivable			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	38,955.	53	43,091.
	54 a Investments - publicly-traded securities <b>STMT 7</b> <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	1,657,086.	54a	1,719,759.
	b Investments - other securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b	
55 a Investments - land, buildings, and equipment: basis <b>STMT 6</b>				
b Less: accumulated depreciation		55c		
56 Investments - other <b>SEE STATEMENT 8</b>	14,414.	56	16,806.	
57 a Land, buildings, and equipment: basis	1,744,073.			
b Less: accumulated depreciation <b>STMT 9</b>	1,309,382.	525,649.	57c 434,691.	
58 Other assets, including program-related investments (describe <b>SEE STATEMENT 10</b> )	32,285.	58	236,487.	
59 <b>Total assets</b> (must equal line 74) Add lines 45 through 58	4,096,702.	59	4,450,686.	
<b>Liabilities</b>	60 Accounts payable and accrued expenses	253,964.	60	207,966.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe <b>LINE OF CREDIT</b> )	260,875.	65	220,000.
66 <b>Total liabilities.</b> Add lines 60 through 65	514,839.	66	427,966.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 67 through 69 and lines 73 and 74.</b>			
	67 Unrestricted	1,007,752.	67	1,242,115.
	68 Temporarily restricted	1,582,204.	68	1,637,509.
	69 Permanently restricted	991,907.	69	1,143,096.
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 70 through 74.</b>			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 <b>Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	3,581,863.	73	4,022,720.
74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73	4,096,702.	74	4,450,686.	

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**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** (See the instructions.)

<b>a</b> Total revenue, gains, and other support per audited financial statements		<b>a</b>	<b>4,770,687.</b>
<b>b</b> Amounts included on line <b>a</b> but not on Part I, line 12:			
<b>1</b> Net unrealized gains on investments	<b>b1</b>	<b>30,140.</b>	
<b>2</b> Donated services and use of facilities	<b>b2</b>	<b>27,203.</b>	
<b>3</b> Recoveries of prior year grants	<b>b3</b>		
<b>4</b> Other (specify) <b>SEE STATEMENT 11</b>	<b>b4</b>	<b>63,329.</b>	
Add-lines <b>b1</b> through <b>b4</b>		<b>b</b>	<b>120,672.</b>
<b>c</b> Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	<b>4,650,015.</b>
<b>d</b> Amounts included on Part I, line 12, but not on line <b>a</b> :			
<b>1</b> Investment expenses not included on Part I, line 6b	<b>d1</b>		
<b>2</b> Other (specify):	<b>d2</b>		
Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	<b>0.</b>
<b>e</b> <b>Total revenue</b> (Part I, line 12). Add lines <b>c</b> and <b>d</b>		<b>e</b>	<b>4,650,015.</b>

<b>Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b>	
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<b>a</b>	Total expenses and losses per audited financial statements		<b>a</b>	4,793,441.
	Amounts included on line <b>a</b> but not on Part I, line 17			
<b>1</b>	Donated services and use of facilities	<b>b1</b>	27,203.	
<b>2</b>	Prior year adjustments reported on Part I, line 20	<b>b2</b>		
<b>3</b>	Losses reported on Part I, line 20	<b>b3</b>		
<b>4</b>	Other (specify): <u>SEE STATEMENT 12</u>	<b>b4</b>	63,329.	
	Add lines <b>b1</b> through <b>b4</b>			<b>b</b> 90,532.
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>			<b>c</b> 4,702,909.
<b>d</b>	Amounts included on Part I, line 17, but not on line <b>a</b> :			
<b>1</b>	Investment expenses not included on Part I, line 6b	<b>d1</b>		
<b>2</b>	Other (specify) _____	<b>d2</b>		
	Add lines <b>d1</b> and <b>d2</b>			<b>d</b> 0.
<b>e</b>	<b>Total expenses</b> (Part I, line 17). Add lines <b>c</b> and <b>d</b>			<b>e</b> 4,702,909.

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

[illegible]

Yes	No
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26

75b

**x**

75c

**X**

**75d**

**X**

**Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

[illegible]

Yes	No
-----	----

76

**x**

77

**x**

78a

**X**

N/A

78b

79

# X

80a

## X

**N/A**

11

1.31

0

| 81

0

81b

**X**

**Part VI Other Information** (continued)

		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b	27,203.
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	N/A
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88a	X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>0.</u> ; section 4912 <u>0.</u> ; section 4955 <u>0.</u>		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>0.</u>		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization <u>0.</u>		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	X
90 a	List the states with which a copy of this return is filed <u>KY</u>		
b	Number of employees employed in the pay period that includes March 12, 2006	90b	82
91 a	The books are in care of <u>FAMILY &amp; CHILDREN FIRST, INC.</u> Telephone no. <u>502-893-3900</u> Located at <u>2303 RIVER ROAD LOUISVILLE, KY</u> ZIP + 4 <u>40206</u>		
b	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)? If "Yes," enter the name of the foreign country <u>N/A</u> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts	91b	X

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**Part VI Other Information** (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c

X

If "Yes," enter the name of the foreign country

N/A

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here

and enter the amount of tax-exempt interest received or accrued during the tax year

92

N/A

**Part VII Analysis of Income-Producing Activities** (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a PROGRAM SERVICE FEES					1,499,551.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					922,892.
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	2,571.	
96 Dividends and interest from securities			14	51,478.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					2,392.
100 Gain or (loss) from sales of assets other than inventory			18	96,389.	
101 Net income or (loss) from special events			01	<42,253.>	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		108,185.	2,424,835.
105 Total (add line 104, columns (B), (D), and (E))					2,533,020.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93A	FEES RECEIVED FROM PROVIDING VARIOUS COUNSELING AND SUPPORT SERVICES
93G	FEES RECEIVED FROM PROVIDING VARIOUS COUNSELING AND SUPPORT SERVICES
99	CHANGE IN VALUE OF ASSETS HELD FOR THE BENEFIT OF COUNSELING AND SUPPORT SERVICES

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

Yes

X No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

Yes

X No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).



**Part XI Information Regarding Transfers To and From Controlled Entities.** Complete only if the organization is a controlling organization as defined in section 512(b)(13) **N/A**

**106** Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
<b>Totals</b>				

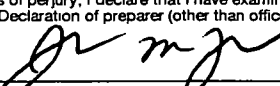
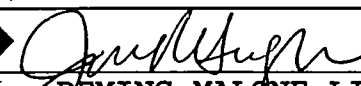
**107** Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
<b>Totals</b>				

**108** Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

Please Sign Here	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.			
	 Signature of officer		Date <u>11/14/07</u>	
	Type or print name and title <u>JACK McQUADE Director of Finance</u>			
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed	Preparer's SSN or PTIN (See Gen. Inst. X)
	 Firm's name (or yours if self-employed), address, and ZIP + 4 <u>DEMING MALONE LIVESAY &amp; OSTROFF PSC</u> <u>9300 SHELBYVILLE RD STE 1100</u> <u>LOUISVILLE, KY 40222-5187</u>	<u>11/14/07</u>	<input type="checkbox"/>	EIN <u>                    </u> Phone no. <u>(502) 426-9660</u>

Form 990 (2006)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information-(See separate instructions.)**

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

**2006**

Name of the organization

**FAMILY & CHILDREN FIRST, INC.**

Employer identification number

**61 0549561**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 2 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<u>IRA GOLDBERG</u>	<u>DIR. DEVELOPMENT</u>			
<u>2303 RIVER ROAD, LOUISVILLE, KY 40206</u>	<u>37.50</u>	<u>76,690.</u>		
<u>LINDA GREER</u>	<u>DIR. HUMAN RESOURCES</u>			
<u>2303 RIVER ROAD, LOUISVILLE, KY 40206</u>	<u>37.50</u>	<u>64,908.</u>		
<u>DONNA RUSSOW</u>	<u>COUNSELING MANAGER</u>			
<u>2303 RIVER ROAD, LOUISVILLE, KY 40206</u>	<u>37.50</u>	<u>59,596.</u>		
<u>ELIZABETH FERGUSON</u>	<u>DIR. GOVT. SUPPORT</u>			
<u>2303 RIVER ROAD, LOUISVILLE, KY 40206</u>	<u>37.50</u>	<u>56,025.</u>		
<u>JANET HAYS</u>	<u>INFO SYS. MANAGER</u>			
<u>2303 RIVER RD, LOUISVILLE, KY 40206</u>	<u>37.50</u>	<u>54,690.</u>		

Total number of other employees paid  
over \$50,000 ▶

**2**

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>UNIVERSITY OF LOUISVILLE, DEPT. OF PEDIATRICS</u>	<u>PEDIATRIC</u>	
<u>571 SOUTH FLOYD STREET, LOUISVILLE, KY 40202</u>	<u>PHYSICIAN SERVICE</u>	<u>115,472.</u>
<u>JEFFREY HICKS</u>	<u>PARENTING</u>	
<u>8206 HIGHVIEW COURT, CRESTWOOD, KY 40014</u>	<u>ASSESMENTS</u>	<u>51,175.</u>
-----		
-----		
-----		
-----		

Total number of others receiving over  
\$50,000 for professional services ▶

**0**

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>NONE</u>		
-----		
-----		
-----		
-----		
-----		

Total number of other contractors receiving over  
\$50,000 for other services ▶

**0**

**Part III** Statements About Activities (See page 2 of the instructions.)

Yes No

<b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1		X
<b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)			
<b>a</b> Sale, exchange, or leasing of property?	2a		X
<b>b</b> Lending of money or other extension of credit?	2b		X
<b>c</b> Furnishing of goods, services, or facilities?	2c		X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? <b>SEE PART V-A, FORM 990</b>	2d	X	
<b>e</b> Transfer of any part of its income or assets?	2e		X
<b>3 a</b> Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)	3a		X
<b>b</b> Did the organization have a section 403(b) annuity plan for its employees?	3b		X
<b>c</b> Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement	3c		X
<b>d</b> Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d		X
<b>4 a</b> Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g	4a		X
<b>b</b> Did the organization make any taxable distributions under section 4966?	4b	N/A	
<b>c</b> Did the organization make a distribution to a donor, donor advisor, or related person?	4c	N/A	
<b>d</b> Enter the total number of donor advised funds owned at the end of the tax year			0
<b>e</b> Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year			N/A
<b>f</b> Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts			0.
<b>g</b> Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year			0.

Schedule A (Form 990 or 990-EZ) 2006

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 7 of the instructions.)I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state **▶** \_\_\_\_\_
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:  
☐ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

**Provide the following information about the supported organizations.** (See page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
<b>Total</b> <b>▶</b>					

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 7 of the instructions.)

**Part IV-A****Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.****Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	2,055,709.	1,935,794.	2,125,538.	2,147,065.	8,264,106.
<b>16</b> Membership fees received					
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	2,130,853.	1,838,678.	1,675,646.	1,625,850.	7,271,027.
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	29,981.	30,689.	29,191.	34,308.	124,169.
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
<b>23</b> Total of lines 15 through 22	4,216,543.	3,805,161.	3,830,375.	3,807,223.	15,659,302.
<b>24</b> Line 23 minus line 17	2,085,690.	1,966,483.	2,154,729.	2,181,373.	8,388,275.
<b>25</b> Enter 1% of line 23	42,165.	38,052.	38,304.	38,072.	
<b>26 Organizations described on lines 10 or 11:</b> a Enter 2% of amount in column (e), line 24					167,766.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					0.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					8,388,275.
d Add: Amounts from column (e) for lines: 18 124,169. 19 22 26b					124,169.
e Public support (line 26c minus line 26d total)					8,264,106.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					98.5197%
<b>27 Organizations described on line 12:</b> a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A					
(2005) (2004) (2003) (2002)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A					
(2005) (2004) (2003) (2002)					
c Add: Amounts from column (e) for lines: 15 16 17 20 21					N/A
d Add: Line 27a total and line 27b total					N/A
e Public support (line 27c total minus line 27d total)					N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					N/A %
<b>28 Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

NONE

**Part V Private School Questionnaire** (See page 9 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	<b>29</b>	
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	<b>30</b>	
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)	<b>31</b>	
<hr/>		
<hr/>		
<b>32</b> Does the organization maintain the following:		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?	<b>32a</b>	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	<b>32b</b>	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	<b>32c</b>	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)	<b>32d</b>	
<hr/>		
<b>33</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges?	<b>33a</b>	
<b>b</b> Admissions policies?	<b>33b</b>	
<b>c</b> Employment of faculty or administrative staff?	<b>33c</b>	
<b>d</b> Scholarships or other financial assistance?	<b>33d</b>	
<b>e</b> Educational policies?	<b>33e</b>	
<b>f</b> Use of facilities?	<b>33f</b>	
<b>g</b> Athletic programs?	<b>33g</b>	
<b>h</b> Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)	<b>33h</b>	
<hr/>		
<hr/>		
<b>34 a</b> Does the organization receive any financial aid or assistance from a governmental agency?	<b>34a</b>	
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	<b>34b</b>	
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	<b>35</b>	

Schedule A (Form 990 or 990-EZ) 2006

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 10 of the instructions.)

N/A

(To be completed **ONLY** by an eligible organization that filed Form 5768)Check **a** ☐ if the organization belongs to an affiliated group.Check **b** ☐ if you checked "a" and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for all electing organizations												
		N/A													
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36													
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37													
38	Total lobbying expenditures (add lines 36 and 37)	38													
39	Other exempt purpose expenditures	39													
40	Total exempt purpose expenditures (add lines 38 and 39)	40													
41	Lobbying nontaxable amount. Enter the amount from the following table -														
<table border="0"> <tr> <td><b>If the amount on line 40 is -</b></td> <td><b>The lobbying nontaxable amount is -</b></td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table>		<b>If the amount on line 40 is -</b>	<b>The lobbying nontaxable amount is -</b>	Not over \$500,000	20% of the amount on line 40	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000	41	
<b>If the amount on line 40 is -</b>	<b>The lobbying nontaxable amount is -</b>														
Not over \$500,000	20% of the amount on line 40														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
42	Grassroots nontaxable amount (enter 25% of line 41)	42													
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43													
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44													

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h.)

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
		0.





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FORM 990	GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES	STATEMENT	1
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DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
VARIOUS MARKETABLE SECURITIES	478,711.	382,322.	0.	96,389.
TO FORM 990, PART I, LINE 8	478,711.	382,322.	0.	96,389.

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FORM 990	SPECIAL EVENTS AND ACTIVITIES	STATEMENT	2
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DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
GALA EVENT	164,379.	146,439.	17,940.	51,821.	<33,881.>
FAMILY REUNION	9,140.	6,004.	3,136.	11,508.	<8,372.>
TO FM 990, PART I, LINE 9	173,519.	152,443.	21,076.	63,329.	<42,253.>

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FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	3
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DESCRIPTION	AMOUNT
UNREALIZED GAIN ON INVESTMENTS	30,140.
EFFECT OF ADOPTION OF FASB STATEMENT NO. 158	463,611.
TOTAL TO FORM 990, PART I, LINE 20	493,751.

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FORM 990	STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE	STATEMENT	4
	PART III		

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EXPLANATION

THE ORGANIZATION PROVIDES COUNSELING, EDUCATION AND SUPPORT SERVICES THAT STRENGTHEN AND SUPPORT FAMILY LIFE. SERVICES ARE PROVIDED THROUGHOUT THE METRO LOUISVILLE AREA AND SURROUNDING COUNTIES OF KENTUCKY AND SOUTHERN INDIANA AREA.

FORM 990	OTHER PROGRAM SERVICES	STATEMENT	5
DESCRIPTION OF OTHER PROGRAM SERVICES		GRANTS AND ALLOCATIONS	EXPENSES
FAMILY AND SCHOOL SERVICE		0.	146,887.
TOTAL TO FORM 990, PART III, LINE E			146,887.

FORM 990	NON-GOVERNMENT SECURITIES				STATEMENT	6
SECURITY DESCRIPTION	COST/FMV	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	TOTAL NON-GOV'T SECURITIES	
COMMON STOCKS	FMV	834,291.			834,291.	
CORPORATE BONDS	FMV		235,025.		235,025.	
MUTUAL FUNDS	FMV			269,876.	269,876.	
TO FORM 990, LINE 54A, COL B		834,291.	235,025.	269,876.	1,339,192.	

FORM 990	GOVERNMENT SECURITIES			STATEMENT 7
DESCRIPTION	COST/FMV	U.S. GOVERNMENT	STATE AND LOCAL GOV'T	TOTAL GOV'T SECURITIES
US GOVT BONDS	FMV	380,567.		380,567.
TOTAL TO FORM 990, LINE 54A, COL B		380,567.		380,567.

FORM 990	OTHER INVESTMENTS	STATEMENT	8
DESCRIPTION	VALUATION METHOD	AMOUNT	
BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS	MARKET VALUE	16,806.	
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		16,806.	

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FORM 990	DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT	STATEMENT	9
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DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
FURNITURE AND EQUIPMENT	612,567.	490,768.	121,799.
COMPUTER EQUIPMENT	471,624.	421,441.	50,183.
LEASEHOLD IMPROVEMENTS	659,882.	397,173.	262,709.
TOTAL TO FORM 990, PART IV, LN 57	1,744,073.	1,309,382.	434,691.

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FORM 990	OTHER ASSETS	STATEMENT	10
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DESCRIPTION	AMOUNT
CASH VALUE OF LIFE INSURANCE POLICY	33,919.
PREPAID PENSION COSTS	202,568.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	236,487.

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FORM 990	OTHER REVENUE NOT INCLUDED ON FORM 990	STATEMENT	11
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DESCRIPTION	AMOUNT
COST OF FUNDRAISERS SHOWN GROSS ON AUDITED FINANCIAL STATEMENTS	63,329.
TOTAL TO FORM 990, PART IV-A	63,329.

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FORM 990	OTHER EXPENSES NOT INCLUDED ON FORM 990	STATEMENT	12
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DESCRIPTION	AMOUNT
COST OF FUNDRAISERS SHOWN GROSS ON AUDITED FINANCIAL STATEMENTS	63,329.
TOTAL TO FORM 990, PART IV-B	63,329.

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FORM 990      PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS,      STATEMENT 13  
TRUSTEES AND KEY EMPLOYEES

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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN EXPENSE CONTRIB ACCOUNT
DAN FOX 2303 RIVER ROAD LOUISVILLE, KY 40206	EXECUTIVE DIRECTOR 37.50	126,000.	0.      0.
JACK MCQUADE 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR OF FINANCE 37.50	73,855.	0.      0.
JOHN CROCKETT, III 2303 RIVER ROAD LOUISVILLE, KY 40206	PRESIDENT 1.00	0.	0.      0.
MARIANNE WELCH 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.      0.
KEN KAPP 2303 RIVER ROAD LOUISVILLE, KY 40206	TREASURER 1.00	0.	0.      0.
CYNTHIA ARMSTRONG 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.      0.
KEVIN ANDERSON 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.      0.
SARA MCCALL 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.      0.
RICHARD TEWKSBURY 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.      0.
WILLIAM EHRIG 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.      0.
JOSEPH MONTGOMERY 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.      0.

## FAMILY &amp; CHILDREN FIRST, INC.

61-0549561

JUDY BREITENSTEIN 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.	0.
MARY JO GLEASON 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.	0.
KATE LINDSAY 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.	0.
CAROL COBB 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.	0.
SUSAN VOGT 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.	0.
ERICA LEE 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.	0.
J. TAYLOR RANKIN 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.	0.
ELLEN PRIZANT 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.	0.
MICHAEL LUVISI 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.	0.
JOHN STOUGH, JR. 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.	0.
JASON WILLIAMS 2303 RIVER ROAD LOUISVILLE, KY 40206	DIRECTOR 1.00	0.	0.	0.
CATHY MORRIS 2303 RIVER ROAD LOUISVILLE, KY 40206	VICE PRESIDENT 1.00	0.	0.	0.
KAREN BROTZGE 2303 RIVER ROAD LOUISVILLE, KY 40206	SECRETARY 1.00	0.	0.	0.

FAMILY & CHILDREN FIRST, INC.

61-0549561

ROBERT BENDER, JR.  
2303 RIVER ROAD  
LOUISVILLE, KY 40206

DIRECTOR  
1.00

0. 0. 0.

ANTHONY DISSER  
2303 RIVER ROAD  
LOUISVILLE, KY 40206

DIRECTOR  
1.00

0. 0. 0.

JONI JENKINS  
2303 RIVER ROAD  
LOUISVILLE, KY 40206

DIRECTOR  
1.00

0. 0. 0.

DONNA RUCKER  
2303 RIVER ROAD  
LOUISVILLE, KY 40206

DIRECTOR  
1.00

0. 0. 0.

TOTALS INCLUDED ON FORM 990, PART V-A

199,855. 0. 0.

## **BYLAWS OF FAMILY & CHILDREN FIRST**

### **ARTICLE I - NAME**

The name of this corporation shall be the Family & Children First, having been formed by merger of the Family Service Organization of Louisville, Kentucky and the Children's Agency of Louisville, Kentucky.

### **ARTICLE II - PLACE OF BUSINESS**

The principal place of business of said corporation shall be 2303 River Road, 2<sup>nd</sup> Floor, Louisville, Jefferson County, Kentucky.

### **ARTICLE III - ELIGIBILITY FOR SERVICE**

The Services of the Corporation, within the limits of the Corporation's program and financial structure, shall be consistent with all requirements of I.R.C. 501 (c)3 and shall be available to all persons.

### **ARTICLE IV - MEMBERSHIP**

- A. **Composition:** The General Membership shall be known as the "Friends of Family & Children First." Membership in this group shall be in one of various categories according to gifts and contributions and her requirements established by the Board of Directors. The membership shall consist of members of the Board of Directors and other persons who express an active interest in the organization, approve of its ideas and have a desire to be associated with it.
- B. **Purpose:** The purpose of the Friends of Family & Children First shall be:
1. To foster and further the general purposes of Family & Children First.
  2. To promote public interest in and support of the organization.
  3. To provide financial and volunteer support of the organization.
  4. To serve as an educational and advocacy group in the community.
- C. **Membership:** The dues for membership shall be in the form of annual contributions to F&CF.

- D. **Duration:** An individual shall be a member for the balance of the calendar year in which a contribution is made to F&CF and for the following calendar year.

## **ARTICLE V - THE BOARD OF DIRECTORS**

A. **Duties:**

1. The Board of Directors shall establish the policies and manage the affairs of the Corporation.
2. The Board, by proper resolution, may authorize the purchase, sale, or lease of the real or personal property of or for the Corporation in accordance with such restrictions as may exist with regard to such property.
3. The Board shall authorize a depository for the funds of the Corporation and shall authorize signatures for the withdrawal of the same. It shall authorize, from time to time, the signatures of persons for such documents as may be necessary.
4. The Board may purchase, receive, hold, trade and dispose of securities held in the name of F&CF or donated to it.

- B. **Number:** The Board of Directors shall consist of thirty (30) members, but the number may be increased or decreased to not more than thirty-one (31) nor fewer than twenty-one (21), from time to time, by the Board. (See Article VI, Section D., No. 6, on Page 4 of these Bylaws.)

- C. **Term of Office:** The term of the Directors shall be three (3) years and until their successors shall have been elected and take office. A Director shall not be re-elected to the Board of Directors for one year following the completion of three (3) consecutive three (3) year terms.

The serving of an unexpired term shall be considered a full term when considering the three (3) consecutive three (3) year terms.

- D. **Elections:** At the Annual Meeting, or if necessary to fill an unexpired term, at any meeting of the Board, the Board of Directors shall elect, by majority vote of those present, persons necessary to fill vacancies on the Board.
- E. **Eligibility:** All persons elected to the Board of Directors shall be or shall become members of the Friends of Family & Children First.
- F. **Compensation:** Members of the Board of Directors shall not receive



payment of fees or honoraria for their services as Board members.

- G. **Removal and Resignation:** If a Director shall fail to attend a regular meeting of the Board for a period of four (4) consecutive months without being excused by the Board, then said Director shall be automatically dropped from membership on the Board of Directors.

Any vacancy occurring on the Board of Directors between the Annual Meetings may be filled by a majority vote of the Board members present for the unexpired term.

H. **Meetings:**

1. Regular meetings of the Board shall be held with at least ten (10) days' notice at such time and place as determined by the Board.
2. There shall be an Annual Meeting not later than the end of the second quarter of each fiscal year. Notice of this meeting shall be given at least thirty (30) days in advance.
3. The Board shall have at least six (6) meetings during each fiscal year.

- I. **Quorum:** One third (1/3) of the members of the Board shall constitute a quorum of the Board of Directors, except as otherwise required by statute of these Bylaws.

- J. **Honor Directors:** The Board of Directors may name as many Honor Directors as it may deem advisable, and said Honor Directors may attend the regular meetings of the Board of Directors and have the right to enter into the discussion at said meetings, but shall not be permitted to vote or hold office on the Board of Directors. Said members shall serve for three years and may be re-elected without regard to previous service.

## ARTICLE VI - OFFICERS

The elected officers of the Corporation shall be a President, a Vice-President, a Secretary, and a Treasurer. The Board shall appoint such other officers and agents, from time to time, as may appear necessary or advisable to conduct the affairs of the Corporation. No compensation shall be paid by the Corporation to any of the elected Officers.

- A. **Election:** The Officers of the Corporation shall be the same as the Officers of the organization and shall be elected by the Board of Directors at the Annual Meeting, and said Officers shall then take office immediately after the annual meeting.
- B. **Vacancies:** The Board, at any meeting, may fill vacancies occurring in any office for the balance of the unexpired term thereof.
- C. **Removal from Office:** Any elected Officer may be removed for cause by vote of the majority of the entire Board at any meeting and may be removed without cause at any meeting provided the call for the meeting indicates that such action may be proposed.
- D. **President:**
  - 1. The President is the titular head of the Corporation, responsible for organizing and coordinating the activities of the Board and for making certain that the Corporation hold firmly to its purposes.
  - 2. The President shall preside at meetings of the Executive Committee, the Board of Directors, and the membership group.
  - 3. The President shall appoint members of the Board to standing committee and to other committees as may be necessary, from time to time. Said committees shall serve for such period as may be advisable, unless otherwise restricted by these Bylaws. The appointment of all committees and the duties thereof shall be reported to the Board of Directors. With the approval of the Board of Directors, persons may be appointed to a committee who are not members of the Board of Directors.
  - 4. The President shall be an ex officio member of all committees of the Board.

5. The Office of President shall not be occupied by the same person for more than three (3) consecutive years.
6. At the conclusion of the President's term of office, he/she shall serve on the Executive Committee as "Immediate Past President" for one year with an ex officio status. When the conclusion of the President's term of office also coincides with his/her termination as a Board member because rotation policy limits the number of terms a member may serve, the former President shall serve for one additional year as "Immediate Past President" with full voting rights within the Board of Directors and with ex officio status within the Board of Directors.

**E. Vice President:**

The Vice-President shall perform such duties and services as shall be assigned, from time to time, by the Board or the President and discharge the duty of the President in the absence of the President.

**F. Secretary:**

1. The Secretary shall be responsible for notices of all meetings of the Board and for keeping of all proceedings.

The minutes of the Board meetings shall contain:

- a. The date and place of the meeting.
  - b. Names of Board members present.
  - c. Subject matter discussed and actions taken.
  - d. Name of the reporter.
2. The Secretary shall have charge of the Corporate Seal and have authority to attest any and all instruments or writings to which the same may be affixed and shall generally perform all the duties usually appertaining to the Office of the Secretary of a Corporation.
  3. The Secretary may use the services of a stenographer for recording minutes and votes and issuing of notices.

**G. Treasurer:**

1. The Treasurer shall have supervision of the care and custody of all monies, funds and securities of the Corporation and shall deposit, or cause to be deposited, all funds of the Corporation in and with such depositories as the Board of Directors shall, from time to time, direct.
2. The Treasurer shall be a member of the Finance Committee.

3. The Treasurer shall keep, or cause to be kept, all books of account relating to the business of the Corporation; see that adequate fidelity bonds are provided for those handling funds and render a statement of the Corporation's financial condition to the Board of Directors at least quarterly.

**H. Executive Director:**

1. The Board shall engage the services and set the compensation of a Chief Administrative Officer, herein called the Executive Director, who shall have, and is hereby given, those powers that will enable him or her to carry out, under the direction of the Board and the President, the policies established by the Board and otherwise supervise the activities of the Corporation.
2. The Executive Director shall serve for such period and upon such terms and conditions as shall be mutually agreeable to said Board of Directors and Executive Director.
3. The Executive Director shall be an Officer of the Corporation, but not a member of the Board of Directors.
4. The Executive Director shall have the authority to employ or discharge employees of the Corporation in accordance with the personnel practices as adopted by the Board of Directors.
5. The Executive Director shall employ sufficient personnel to carry out the objectives of the Corporation as available funds permit.
6. The Executive Director shall have full responsibility for managing this Corporation in accordance with the best accepted practices of similar corporations and agencies and shall take into consideration the recommendations of any national bodies with which this Corporation may be affiliated.
7. The Executive Director shall, at all times, consider the purposes of this Corporation as set out in its Articles of Incorporation.
8. The Executive Director shall be an advisory member of all committees of the Board and its operational administration.

## **ARTICLE VII - BOARD COMMITTEES**

### **A. Executive Committee:**

The membership of the Executive Committee shall be the officers of the Corporation and the chairpersons of the standing committees. The Executive Committee shall have the responsibility and authority to act for the Board of Directors during those times when the Board does not hold regular meetings. It has plenary power in all emergency matters. All actions of the Executive Committee shall be reported to the Board of Directors for approval and ratification. The committee shall also be available to the Executive Director for consultation and direction on policy questions and matters affecting Board operations.

### **B. Standing Committees:**

There shall be additional standing committees whose members and chairperson are to be appointed by the President as follows:

- 1. *Nominating Committee*** - The Nominating Committee shall monitor the effectiveness of the Board of Directors and shall encourage faithful participation in its activities. The Committee shall also ensure that Family & Children First has leadership which is trained to contribute effectively and is committed to the organization's mission and capable of helping to carry out that mission.
- 2. *Administration, Finance & Personnel Committee*** - The Administration, Finance & Personnel Committee shall recommend policies and perform those functions necessary to ensure that Family & Children First's financial, administrative, and personnel affairs are managed in a prudent and responsible manner.
- 3. *Program Committee*** - The Program Committee shall ensure that programs and services of the Family & Children First is meeting the needs of families of the Greater Louisville area and are consistent with the organization's goals and objectives. In addition, the committee shall make recommendations as to other needed services and programs.
- 4. *Development/Community Relations Committee*** - The Development/Community Relations Committee shall recommend policies and guidelines and perform those functions necessary for conducting a comprehensive financial development and community relations program that will enable Family & Children First to carry out its mission and goals.

## **ARTICLE VIII - CONFLICT OF INTEREST**

1. Staff members and the organization's consultants may not have a direct or indirect financial interest in the assets, leases, business transactions or professional services of the organization.
2. The members of the Board of Directors may have a direct or indirect financial interest in the assets or leases of the organization, if fully disclosed to the Board. Any member of the Board who individually, or as a part of a business or professional firm, is involved in the business transactions or current professional services of the organization shall advise the Board of his or her connection to this relationship and shall not participate in any vote taken in respect to such transaction or services.

## **ARTICLE IX - INDEMNIFICATION**

Each Director and Officer of the Corporation now or hereafter serving as such, shall be indemnified by the Corporation against any and all such claims and liabilities to which he has or shall become subject by reason of any action alleged to have been taken, omitted, or neglected by him as such Director or Officer; and the Corporation shall reimburse each new person for all legal expenses reasonably incurred by him in connection with any such claim or liability, provided, however, that no such person shall be indemnified against, or be reimbursed for any expenses incurred in connection with, any claim or liability arising out of his own willful misconduct or gross negligence.

The amount paid to any Officer or Director by way of indemnification shall not exceed his actual, reasonable, and necessary expenses incurred in connection with the matter involved.

The right of indemnification herein above provided for shall not be exclusive of any rights to which any Director or Officer of the Corporation may otherwise be entitled by laws.

## **ARTICLE X - AMENDMENT OF BYLAWS**

These Bylaws may be amended as follows: The proposed amendment shall first be read at a regular meeting of the Board of Directors. A written copy of the proposed amendment must be adopted by favorable vote of at least two-thirds (2/3) of the Directors attending the next regular meeting.

A special meeting of the Board of Directors may be called to vote on the proposed amendment provided it is not called within less than thirty (30) days from the first reading as provided.

*Approved by Board of Director 2/25/81  
Amended 12/10/97*

*Amended August 2002  
Approved by Board of Directors 10/23/02*

*Amended August 2006  
Approved by Board of Directors 8/23/06*