#### 990

## **Return of Organization Exempt From Income Tax**

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

2017

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.

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

Open to Public Inspection

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|---------------|---------------|------------------|---------------------|-----------------------|----------------------------|-------------------------------|----------------------|-----------------------|----------------|-------------------------------|--|--|
| <u>A</u>      | For the       | 2017 calend      | ar year, or ta      | x year beginı         | ning                       | 07-                           | -01 , 2017, and e    | ending                | 06             | i-30 , <b>20</b> 18           |  |  |
| В             | Check if a    | applicable:      | C Name of orga      | anization <b>Nort</b> | hern Kentuc                | ky Children's                 | Law Center In        | nc.                   |                | D Employer identification no. |  |  |
|               | Address c     | change           | Doing busine        | ess as Chil           | dren's Law                 | Center, Inc.                  |                      |                       |                | 61-1167352                    |  |  |
|               | Name cha      | ange             | Number and          | street (or P.O. box   | r if mail is not delivered | to street address)            |                      | Room/suite            |                | E Telephone number            |  |  |
|               | Initial retur | rn               | 1002 R              | ussell St             | reet                       |                               |                      |                       |                | (859) 431-3313                |  |  |
|               | Final retur   | rn/terminated    | City or town,       | state or province,    | country, and ZIP or for    | eign postal code              |                      |                       |                | G Gross receipts              |  |  |
|               | Amended       | return           | Coving              | ton, KY 4             | 1011                       |                               |                      |                       |                | \$ 1,070,328                  |  |  |
|               | Application   | n pending        | F Name and a        | ddress of principal   | officer:                   |                               |                      | H(a) Is this a gro    | up return f    |                               |  |  |
|               |               |                  |                     |                       |                            |                               |                      | H(b) Are all su       | bordinate      | es included? Yes No           |  |  |
| 1             | Tax-exem      | pt status:       | 501(c)(3)           | 501(c) (              | ) <b>(</b> insert no.)     | 4947(a)(1) or                 | 527                  | If "No                | ," attach      | a list. (see instructions)    |  |  |
| J             | Website:      | ▶ chi            | ldrensla            | wky.org               |                            |                               |                      | H(c) Group e          | xemption       | number                        |  |  |
| ĸ             | Form of or    | rganization: X   |                     | 7 7                   | ociation Other             | >                             | L Year of formation: | 1989 M Sta            | ate of leg     | al domicile: <b>KY</b>        |  |  |
| Pa            | rt I          | Summar           | У                   |                       |                            |                               |                      | •                     |                |                               |  |  |
|               | 1             | Briefly descri   | ibe the organi      | zation's missi        | on or most signific        | ant activities: See           | Schedule O           |                       |                |                               |  |  |
| _             |               | •                | •                   |                       | -                          |                               |                      |                       |                |                               |  |  |
| Governance    |               | -                |                     |                       |                            |                               |                      |                       |                |                               |  |  |
| rna           |               |                  |                     |                       |                            |                               |                      |                       |                |                               |  |  |
| Ş.            | 2             | Check this be    | ox ▶ 🔲 if the       | e organization        | discontinued its of        | perations or disposed         | of more than 25% of  | of its net assets.    |                |                               |  |  |
|               | 3             | Number of vo     | oting member        | s of the gover        | ning body (Part V          | I, line 1a)                   |                      |                       | . 3            | 25                            |  |  |
| o5<br>σ       |               |                  | -                   | _                     |                            | body (Part VI, line 1b)       |                      |                       | . 4            | 25                            |  |  |
| itie          | 5             |                  |                     | -                     |                            | 17 (Part V, line 2a)          |                      |                       | . 5            | 19                            |  |  |
| Activities &  | 6             |                  |                     | s (estimate if n      |                            |                               |                      |                       | . 6            | 35                            |  |  |
| ď             | 7a            | Total unrelate   | ed business re      | evenue from F         | Part VIII, column (        | C), line 12                   |                      |                       | . 7a           | 0                             |  |  |
|               |               |                  |                     |                       | from Form 990-T,           |                               |                      |                       | . 7b           | 0                             |  |  |
|               |               |                  |                     |                       |                            |                               |                      | Prior Year            |                | Current Year                  |  |  |
| e             | 8             | Contributions    | s and grants (      | Part VIII, line       | 1h)                        |                               |                      | 87                    | 0,24           |                               |  |  |
|               |               |                  |                     | (Part VIII, line      |                            |                               |                      |                       | -,             | 0                             |  |  |
| ē             |               | _                |                     |                       |                            | 7d)                           |                      |                       | 7,77           | 1 9,995                       |  |  |
| Revenue       |               |                  | ,                   | ,                     | •                          | 0c, and 11e) • • •            | t t                  |                       | 2,74           |                               |  |  |
| _             | 12            |                  |                     |                       |                            | III, column (A), line 12)     | T T                  |                       | 0,75           |                               |  |  |
|               | +             |                  |                     | ,                     | X, column (A), line        | , , ,                         |                      |                       | <del>• ,</del> | 0                             |  |  |
|               | 14            |                  |                     |                       | , column (A), line         |                               |                      |                       |                | 0                             |  |  |
|               |               | -                |                     | tion, employee        | 65                         | 4,59                          | 3 656,868            |                       |                |                               |  |  |
| ses           |               |                  | -                   |                       | olumn (A), line 11         | ` '                           | ·                    |                       |                | 0                             |  |  |
| Expenses      |               |                  | •                   | •                     | ımn (D), line 25)          | •                             | 40,332               |                       |                |                               |  |  |
| х             |               |                  |                     |                       | es 11a-11d, 11f-2          |                               |                      | 33                    | 3,82           | 4 284,443                     |  |  |
| _             |               |                  |                     |                       | equal Part IX, colu        |                               |                      |                       | 8,41           |                               |  |  |
|               |               |                  |                     |                       |                            |                               |                      |                       | 7,66           |                               |  |  |
|               |               |                  |                     |                       |                            |                               |                      | Beginning of Curre    |                | End of Year                   |  |  |
| ets o         | 20            | Total assets     | (Part X, line 1     | 6)                    |                            |                               |                      |                       | 1,10           |                               |  |  |
| Ass           | 21            |                  | s (Part X, line     |                       |                            |                               |                      |                       | 7,06           |                               |  |  |
| Net Assets or | 22            | Net assets o     | r fund balance      | es. Subtract li       | ne 21 from line 20         | )                             |                      |                       | 4,04           | 1                             |  |  |
| Pa            | rt II         | Signatu          | re Block            |                       |                            |                               | •                    |                       |                | ·                             |  |  |
|               |               |                  |                     |                       |                            | ying schedules and statemen   |                      | knowledge and belief, | it is          |                               |  |  |
| true          | correct, a    | and complete. De | claration of prepai | rer (other than offi  | cer) is based on all info  | ormation of which preparer ha | is any knowledge.    |                       | -              |                               |  |  |
|               |               | Acen             | a Beck              |                       |                            |                               |                      |                       |                |                               |  |  |
| Sig           | n             | Signatur         | re of officer       |                       |                            |                               |                      |                       | Dat            | e                             |  |  |
| Hei           | ·e            | Acen             | a Beck, E           | Executive             |                            |                               |                      |                       |                |                               |  |  |
|               |               | Type or          | print name and tit  | le                    |                            |                               |                      |                       |                |                               |  |  |
|               |               | Print/Type pre   | eparer's name       |                       | Preparer's signature       |                               | Date                 | Check                 | X if           | PTIN                          |  |  |
| Pai           | d             |                  | N F WESP            | CPA                   | Kathleen                   | F Wesp CPA                    | 11-15-2018           | self-emplo            |                | P00169473                     |  |  |
| Pre           | parer         |                  | <b>&gt;</b>         |                       | F WESP CPA                 |                               |                      | Firm's EIN            |                |                               |  |  |
| Use           | Only          |                  | is 🕨                | 223 SW 4              |                            |                               |                      | Phone no.             |                |                               |  |  |
|               | •             |                  |                     |                       | AL FL 33914                |                               |                      |                       | 513-           | 752-2846                      |  |  |
| Mav           | the IRS       | discuss this     | return with the     |                       | own above? (see i          | instructions)                 |                      |                       |                | Yes No                        |  |  |

61-1167352

Northern Kentucky Children's Law Center Inc.

Part IV

|              |  |     | 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 · · · · · · · · · · · · · · · · · ·  | 1   | Χ   |     |
| 2            | Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?  | 2   | Χ   |     |
| 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  | 3   |     | X   |
| 4            | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)  |     |     | 5.7 |
| _            | election in effect during the tax year? If "Yes," complete Schedule C, Part II   | 4   |     | X   |
| 5            | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,   |     |     |     |
|              | assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C,  Part III  | _   |     | V   |
| 6            | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors  | 5   |     | X   |
| 6            | 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   | 6   |     | Χ   |
| 7            | Did the organization receive or hold a conservation easement, including easements to preserve open space,  |     |     | 21  |
| •            | the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> · · · · · · · · · · · · · · · · · ·  | 7   |     | Х   |
| 8            | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes,"   |     |     | 21  |
| -            | complete Schedule D, Part III  | 8   |     | Χ   |
| 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  | 9   |     | Χ   |
| 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   | 10  |     | Χ   |
| 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.   |     |     |     |
| а            |  |     |     |     |
|              | complete Schedule D, Part VI   | 11a | Χ   |     |
| 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   | 11b |     | Χ   |
| С            | 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  | 11c |     | Х   |
| d            | Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets   |     |     | 7.7 |
|              | reported in Part X, line 16? If "Yes," complete Schedule D, Part IX  | 11d |     | X   |
| e            |  | 11e |     | Χ   |
| f            | the organization's separate of consolidated infancial statements for the tax year include a roomfole that addresses  the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X  • • • • • | 11f |     | Χ   |
| 12a          | Did the organization obtain separate, independent audited financial statements for the tax year? <i>If</i> "Yes," <i>complete</i>  | 111 |     | Λ   |
| . <b>4</b> a | Schedule D. Parts XI and XII   | 12a | X   |     |
| b            | Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If</i>  |     | 21  |     |
| -            | "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional   | 12b |     | Χ   |
| 13           | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E  | 13  |     | X   |
| 14a          | Did the organization maintain an office, employees, or agents outside of the United States?  | 14a |     | Χ   |
| 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   | 14b |     | Χ   |
| 15           | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or  |     |     |     |
|              | for any foreign organization? If "Yes," complete Schedule F, Parts II and IV   | 15  |     | Χ   |
| 16           | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other   |     |     |     |
| _            | assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV  | 16  |     | Χ   |
| 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 (see instructions)   | 17  |     | X   |
| 18           | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on  | ,   | 37  |     |
| 40           | Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II   | 18  | Χ   |     |
| 19           | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?   | 40  |     | v   |
|              | If "Yes," complete Schedule G, Part III  | 19  |     | X   |

7) Northern Kentucky Children's Law Center Inc.
Checklist of Required Schedules (continued) Part IV

|     |  |     | Yes | No |
|-----|--|-----|-----|----|
| 20a | Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> · · · · · · · · · · · · · · · · · · | 20a |     | Χ  |
| b   | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?                           | 20b |     |    |
| 21  | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or                            |     |     |    |
|     | domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II                                      | 21  |     | Χ  |
| 22  | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on                          |     |     |    |
|     | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III  | 22  |     | Χ  |
| 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   | 23  |     | Χ  |
| 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 25a   | 24a |     | Χ  |
| b   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?                                      | 24b |     |    |
| С   | Did the organization maintain an escrow account other than a refunding escrow at any time during the year                              |     |     |    |
|     | to defease any tax-exempt bonds?   | 24c |     |    |
| d   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?                                | 24d |     |    |
| 25a | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit                           |     |     |    |
|     | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I  | 25a |     | Χ  |
| 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  | 25b |     | Χ  |
| 26  | Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any                             |     |     |    |
|     | current or former officers, directors, trustees, key employees, highest compensated employees, or                                      |     |     |    |
|     | disqualified persons? If "Yes," complete Schedule L, Part II   | 26  |     | Χ  |
| 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   | 27  |     | Χ  |
| 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):  |     |     |    |
| а   | A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV                                | 28a |     | Χ  |
| b   | A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete                                 |     |     |    |
|     | Schedule L, Part IV · · · · · · · · · · · · · · · · · ·  | 28b |     | Χ  |
| С   | 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                                 | 28c |     | Χ  |
| 29  | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M                               | 29  |     | Χ  |
| 30  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified                         |     |     |    |
|     | conservation contributions? If "Yes," complete Schedule M  | 30  |     | Χ  |
| 31  | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,                            |     |     |    |
|     | Part I   | 31  |     | Χ  |
| 32  | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"                                |     |     |    |
|     | complete Schedule N, Part II   | 32  |     | Χ  |
| 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  | 33  |     | Χ  |
| 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 · · · · · · · · · · · · · · · · · ·  | 34  |     | Χ  |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)?  | 35a |     | Χ  |
| 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                              | 35b |     |    |
| 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  | 36  |     | Χ  |
| 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  | 37  |     | Χ  |
| 38  | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and                             |     |     |    |
|     | 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.  | 38  | Χ   |    |
|     |  |     |     |    |

17) Northern Kentucky Children's Law Center Inc.

Statements Regarding Other IRS Filings and Tax Compliance Part V

|         | Check if Schedule O contains a response or note to any line in this Part V   |     |     |          |
|---------|--|-----|-----|----------|
|         |  |     | Yes | No       |
| 1a      | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable   |     |     |          |
| b       | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable  |     |     |          |
| С       | Did the organization comply with backup withholding rules for reportable payments to vendors and   |     |     |          |
|         | reportable gaming (gambling) winnings to prize winners?  | 1c  | Χ   |          |
| 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 19  |     |     |          |
| b       | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?   | 2b  | Χ   |          |
|         | Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)  |     |     |          |
| 3a      | Did the organization have unrelated business gross income of \$1,000 or more during the year?  | 3a  |     | <u>X</u> |
| b       | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, 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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts  |     |     |          |
|         | (FBAR).  |     |     |          |
| 5a      | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  | 5a  |     | X        |
| b       | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?   | 5b  |     | Χ        |
| С       | 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  | Х   |          |
| b       | If "Yes," did the organization include with every solicitation an express statement that such contributions or   | .   | 3.7 |          |
| 7       | gifts were not tax deductible?   | 6b  | Х   |          |
| 7       | Organizations that may receive deductible contributions under section 170(c).  Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods |     |     |          |
| а       | and services provided to the payor?  | 7a  | Х   |          |
| 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   |     | 21  |          |
| •       | required to file Form 8282?  | 7c  |     | Х        |
| d       | If "Yes," indicate the number of Forms 8282 filed during the year  |     |     |          |
| е       | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  | 7e  |     | Χ        |
| 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  |     | Χ        |
| h       | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?   | 7h  |     | Χ        |
| 8       | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the   |     |     |          |
|         | sponsoring organization have excess business holdings at any time during the year?   | 8   |     |          |
| 9       | Sponsoring organizations maintaining donor advised funds.  |     |     |          |
| а       | Did the sponsoring organization make any taxable distributions under section 4966?   | 9a  |     |          |
| b       | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?  | 9b  |     |          |
| 0       | Section 501(c)(7) organizations. Enter:  |     |     |          |
| а       | Initiation fees and capital contributions included on Part VIII, line 12   |     |     |          |
| b       | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  |     |     |          |
| 11      | Section 501(c)(12) organizations. Enter:   |     |     |          |
| a       | Gross income from members or shareholders  |     |     |          |
| b       | Gross income from other sources (Do not net amounts due or paid to other sources   |     |     |          |
| 20      | against amounts due or received from them.)  | 120 |     |          |
| 2a<br>b | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?   | 12a |     |          |
| 13      | Section 501(c)(29) qualified nonprofit health insurance issuers.   |     |     |          |
| а       | Is the organization licensed to issue qualified health plans in more than one state?   | 13a |     |          |
| ٠.      | Note. See the instructions for additional information the organization must report on Schedule O.  | .54 |     |          |
| 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   |     |     |          |
| С       | Enter the amount of reserves on hand   |     |     |          |
| 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 |     |          |

Part VI

7) Northern Kentucky Children's Law Center Inc. 61-1167352

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

| Saction A. Governing Body and Management  1s Enter the number of voting members of the governing body at the end of the tax year if the poverning body delegated broad authority to an executive committee or similar committee. Explain in Schedule 0.  b Enter the number of voting members included in line 1s, above, who are independent committee. Or similar committee, registral in Schedule 0.  b Enter the number of voting members included in line 1s, above, who are independent committee. Or similar committee, registral in Schedule 0.  b Enter the number of voting members included in line 1s, above, who are independent 1s on the different committee of the celestral includes on the celestral includes of the celestral includes of the celestral includes of different includes of the celestral includes of different includes of the celestral includes of other celestral includes of other persons and includes of the celestral includes of other celestral includes of the celestral includes of other celestral includes of the celestral includes of other celestral includes of the celestral includes as seeker?  c both the cognization have members or stackholders?  c both the celestral includes an include includes of the celestral includes as seeker?  c both the celestral includes an include includes a seeker of the celestral includes as seeker.  c both the celestral includes an include includes a seeker of the celestral includes as seeker.  c both the celestral includes an include includes a seeker of the celestral includes as seekers.  c both the celestral includes an include includes a seeker of the celestral includes an include includes an include includes a seeker of the general includes of the power includes a seeker of the general includes an include includes an includ | 800         | Check if Schedule O contains a response or note to any line in this Part VI                                      |     |     | . 🛚 |
|--|-------------|--|-----|-----|-----|
| there are marked afferences in voting members of the governing body at the end of the tax year if there are marked afferences 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 and schedule O.  b Enter the number of voting members included in line 1a, above, who are independent  b Enter the number of voting members included in line 1a, above, who are independent  committee, explain and schedule O.  b Enter the number of voting members included in line 1a, above, who are independent  b Interface of the committee of the committee or similar and other offices, director, trustee, or key employees to a management company or other person?  committee and the schedule O.  b Interface of officers, director, or trustees, or key employees to a management company or other person?  committee or officers, director, or trustees, or key employees to a management company or other person?  committee or officers, director, or trustees, or key employees to a management company or other person?  committee or marked and several changes to its governing documents since the prior Form 950 was fleet?  d Interface of the committee of a significant diversion of the organization's assesses?  committees of the committees of the governing doctor of a significant diversion of the organization's assesses?  committees of the organization reserved to (or subject to approval by) members,  stockholders, or persons other than the governing body?  b Are any governance decisions of the organization reserved to (or subject to approval by) members,  stockholders, or persons other than the governing body?  b Are any governance decisions of the organization reserved to (or subject to approval by) members,  stockholders, or persons other than the governing body?  b Are any governance decisions of the organization reserved to (or subject to approval by members,  stockholders, or persons other than the governing body?  b Each committee with authorit | 360         | tion A. Governing Body and Management  | - 1 |     |     |
| if the governing body delepated broad suthority to an executive committee or similar committee, explain in Schedule O.  Enter the number of voting members included in line 1a, above, who are independent  Did any officer, director, trustee, or key employees have a family relationship or a business relationship with any other officer, directors, includes, or key employees have a family relationship or a business relationship with any other officer, directors, or trustees, or key employees to a management company or other preson?  3  | 4.          |  |     | Yes | No  |
| settle governing body delegated broad authority to an executive committee or similar committee, explain in Schedule 0.  b Enter the number of voting members included in line 1a, above, who are independent  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 to a management company of other person?  3 Did the organization delegate control over management dues customarily performed by or under the direct supervision of filters, directors, or trustees, or key employees to a management company or other person?  3 L X  4 Did the organization than the service of a significant diversion of the organization sases?  5 Did the organization have members or stockholders?  5 Did the organization have members or stockholders?  6 Did the organization have members or stockholders?  7 Did the organization have members or stockholders?  8 Did the organization have members or stockholders?  8 Did the organization have members or stockholders?  9 Did the organization have members or stockholders?  10 Did the organization than the governing body?  10 Did the organization than the governing body?  11 Did the organization ontemporaneously document the meetings held or written actions undertaken during the year by the following:  12 The governing body?  13 Did the organization ontemporaneously document the meetings held or written actions undertaken during the year by the following:  12 Each committee with authority to act on behalf of the governing body?  13 Each committee with authority to act on behalf of the governing body?  14 Each committee with authority to act on behalf of the governing body?  15 Each committee with authority to act on behalf of the governing body?  16 Did the organization have local chapters, branches, or affiliates?  17 Each year officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization with the properties of the properties of the proper | та          |  |     |     |     |
| be Emer the number of voting members included in line 1a, above, who are independent  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 have a family relationship performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?  3 J. X.  3 Did the organization delegate control ower 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?  4 J. X.  5 Did the organization become aware during the year of a significant charges to the organization become aware during the year of a significant diversion of the organization become aware during the year of a significant diversion of the organization have members as tockholders,  5 Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the openization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?  5 Did the organization ton-themporaneously document the meetings held or written actions undertaken during the year for the following:  8 The governing body?  8 The governing body?  8 The governing body?  9 Section B. Political first Section B. Reputs site of the propriet of the governing body?  9 Is there any officer, director, frustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization have local chapters, branches, or affiliates any proposed propriet or propriet of the organization have local chapters, branches, or affiliates and procedures governing the set or negative to the organization have local chapters, branches, or affiliates and procedures governing the set organization have local chapters, branches, or affiliates and procedures governing the very proposed and procedures governing body before filling |             |  |     |     |     |
| b Enter the number of voting members included in line 1a, above, who are independent   12  |             |  |     |     |     |
| 2 Did any officer, director, furstees, or key employee have a family relationship or a business relationship with any other officer, director, furstee, or key employee?  3 Did the organization delegate control over management dulies customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?  3 A X  3 Did the organization make any significant changes to its governing documents since the prior Form 900 was filed?  4 A X  5 Did the organization have members a stockholders?  5 Did the organization have members as stockholders?  6 Did the organization have members as stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?  7 Did the organization have members as stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?  8 Did the organization contemporaneously document the meetings held or written actions underfaken during the year by the following:  8 Did the organization contemporaneously document the meetings held or written actions underfaken during the year by the following:  8 To price of the properties of the governing body?  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  Soction B. Policios (7)ms Section B requests information about policies not required by the internal Revenue Code.  10a Did the organization have written policies and procedures governing the activities of such chapters, and internal provided a complete copy of this Form 990 the section of the process, if any, used by the organization to review this Form 990.  11a Did the organization have a written conflict of interest policiy? If "No.", go to the 13  12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to confl | h           |  |     |     |     |
| any other officer, director, fusite, or key employee?  3   |             | •  |     |     |     |
| 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officiers, directors, or frustees, or key employees to a management company or other person?  | _           |  | ,   |     | V   |
| supervision of officers, directors, or trustees, or key employees to a management company or other person?    4  | 3           |  | -   |     | 21  |
| b Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?  5 Did the organization become aware during the year of a significant diversion of the organization's assets?  6 Did the organization have members or stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?  7 Did the organization have members is otherwise, and the power of the persons who had the power to elect or appoint one or more members of the governing body?  5 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  8 The governing body?  8 Section 6. Section 8. Policies (Tris Section B prequests information about policies not required by the internal Revenue Code.)  8 Section B. Policies (Tris Section B requests information about policies not required by the Internal Revenue Code.)  10a Did the organization have local chapters, branches, or affiliates?  10b 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 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 by before filing the form?  11a Has the organization have a written conflict of interest policy? If "No," po to line 13  12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  12c Did the organization have a written should be the organization to review this Form 990.  12c Did the organization have a written whisteblower policy?  13c Did the organization have a written written written   | •           |  | 3   |     | X   |
| 5 Did the organization become aware during the year of a significant diversion of the organization's assets?  5 Did the organization have members or stockholders?  7 Did the organization have members of stockholders?  7 Did the organization have members of stockholders.  7 Did the organization have members of the operanization reserved to (or subject to approval by) members,  8 stockholders, or persons ofthe than the governing body?  8 Did the organization contemporaneously document the meetings held or written actions undertaken during  8 the year by the following:  8 Did the organization contemporaneously document the meetings held or written actions undertaken during  8 the year by the following:  8 The governing body?  9 Is there any officer, director, fusules, or key employee listed in Part VII, Section A, who cannot be reached at  1 the organizations mailing address? If Y'es', provide the names and addresses in Schedule O  9 Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)  8 Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)  10 Did the organization have written policies and procedures governing the activities of such chapters,  10 and by the progenization provided a complete copy of this Form 990 to all members of its governing body before filling the form?  11 a Has the organization have a written conflict of interest policy? If No. '90 to line 13  12 Did the organization have a written conflict of interest policy? If No. '90 to line 13  13 Did the organization have a written conflict of interest policy? If No. '90 to line 13  14 Did the organization have a written organization to review this Porm 990.  15 Did the organization have a written organization or provide the process of the organization have a written organization or provide the process or societies in Schedule O how this was done  15 Did the organization have a written organization or the following persons inclu | 4           |  |     |     |     |
| bill the organization have members or stockholders?  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?  7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?  7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?  8b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  8 The governing body?  8 Each committee with authority to act on behalf of the governing body?  9 Is there are yofficer, 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 prolicies not required by the Internal Revenue Code.)  10a Did the organization have local chapters, branches, or affiliates?  10b 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 If such that the organization provided a complete copy of this Form 990 to all members of its governing body before filling the form?  11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filling the form?  11b Describe in Schedulo O how this was done  12c Did the organization have a written conflict of interest policy? If "No." go to line 13  12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  12c Did the organization have a written whistelblower policy?  13b Did the organization have a written policy employee requ | 5           |  | 5   |     |     |
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| b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?  77 b X  8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  8 The governing body?  8 Each committee with authority to act on behalf of the governing body?  8 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 "res," provide the manes and addresses in Schedule O  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 "res," provide the manes and addresses in Schedule O  9 X  Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)  10a Did the organization have virtlen 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 Tilla Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  11a X  1b Describe in Schedule O the process, if any, used by the organization to review this Form 990.  12a Did the organization required a written conflict of interest policy? If Mn0 "go thine 13"  15 Did the organization required a written office of interest policy?  15 Did the organization have a written whistleblower policy?  16 Did the organization have a written whistleblower policy?  17 Did the organization have a written whistleblower policy?  18 Did the organization have a written whistleblower policy?  19 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?  19 Did the organization have  | 7a          | Did the organization have members, stockholders, or other persons who had the power to elect or appoint          |     |     |     |
| stockholders, or persons other than the governing body?  8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  a The governing body?  b Each committee with authority to act on behalf of the governing body?  s 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.)  5 If "Yes," did the organization have local chapters, branches, or affiliates?  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?  10a Did the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  11a Has the organization have a written conflict of interest policy? If "No," go to line 13  Did the organization have a written conflict of interest policy? If "No," go to line 13  Did the organization have a written whistleblower policy?  12a Did the organization have a written whistleblower policy?  13 Did the organization have a written whistleblower policy?  14 Did the organization have a written whistleblower policy?  15 Did the organization have a written work of the organization of the deliberation and decision?  16a Did the organization have a written decomment retention and destruction policy?  17 Did the organization have a written decomment retention and destruction of the deliberation and decision?  18 The organization's CEO, Executive Director, or top management official  18 Did the organization in venture arrangements under applicable federal tax |             | one or more members of the governing body?   | 7a  |     | Χ   |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  a The governing body?  b Each committee with authority to act on behalf of the governing body?  b Each committee with authority to act on behalf of the governing body?  b Each committee with authority to act on behalf of the governing body?  b Each committee with authority to act on behalf of the governing body?  b Each committee with authority to act on behalf of the governing body?  b Each committee with authority to act on behalf of the governing body?  b Each committee with authority to act on behalf of the governing body?  b Is there any officer, director, frustee, or key employee listed in Part VII, Section A, who cannot be reached at the organizations make addresses in Schedule O  p X  Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)  10a Did the organization have local chapters, branches, or affiliates?  b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, additions and branches to ensure their operations are consistent with the organizations's exempt purposes?  10b I Ha Has the organization have written policies and procedures governing the activities of such chapters, additions and branches to ensure their operations are consistent with the organization by developed a complete copy of this Form 990 to all members of its governing body before filing the form?  11b I Has the organization have a written conflict of interest policy? If "No." go to line 13  11c Did the organization have a written whisteleblower policy? If "No." go to line 13  11d Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe in Schedule O how this was done  11c Did the organization have a written whisteleblower policy?  11d Did the organization have a written whisteleblower policy?  11d Did the organization have a wr | b           | Are any governance decisions of the organization reserved to (or subject to approval by) members,                |     |     |     |
| the year by the following:  a The governing body?  b Each committee with authority to act on behalf of the governing body?  b Each committee with authority to act on behalf of the governing body?  s there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailling address? If "Yes," provide the names and addresses in Schedule O  s V  Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)  10a Did the organization have local chapters, branches, or affiliates?  b If "Yes," did the organization have witten 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 If the state organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  11a X  b Describe in Schedule O the process, if any, used by the organization to review this Form 990.  12a Did the organization have a written conflict of interest policy? If "No." go to line 13  12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes."  describe in Schedule O now this was done  12c X  13 Did the organization have a written whistleblower policy?  14 Did the organization have a written whistleblower policy?  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  b If "Yes," to line 15a or 15b, describe the process in Schedule O (see instructions).  15 Did the organization in year and process in Schedule O (see instructions).  16 Did the organizat |             | stockholders, or persons other than the governing body?  | 7b  |     | Χ   |
| a The governing body?  b Each committee with authority to act on behalf of the governing body?  s 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  Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)  Ves No  10a Did the organization have local chapters, branches, or affiliates?  10f 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 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 Describe in Schedule O the process, if any, used by the organization to review this Form 990.  11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  11a X  12 Did the organization are a written conflict of interest policy? If "No." go to line 13  12 Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done  12c X  13 Did the organization have a written whistleblower policy?  14 Did the organization have a written official of Inderest policy policy independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?  15a Did the organization have a written policy or procedure requiring the organization in decision?  15a Did the organization have 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 in venture arrangements under applicabl | 8           | Did the organization contemporaneously document the meetings held or written actions undertaken during           |     |     |     |
| b Each committee with authority to act on behalf of the governing body?  9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization from ling address? If "Yes," provide the names and addresses in Schedule O  Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)    Ves  |             | the year by the following:   |     |     |     |
| shere 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.  Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)  10a Did the organization have local chapters, branches, or affiliates?  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?  11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  11a Has the organization have a written conflict of interest policy? If "No," go to line 13  12b User officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  12b User officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  12c User officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  12c User officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  12c User officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  12c User officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  12c User officers or seventh or the written whisteblower policy?  13d by did the organization have a written obcument retention and destruction policy?  13d by did the organization have a written document retention and destruction policy?  13d by did the organization have a written openance of the following persons include a review and approval by independent persons, comparability da | а           | The governing body?  | 8a  | Χ   |     |
| No comparization   Section   B. Policies   This Section   B. requests information about policies not required by the Internal Revenue Code.   Yes   No   | b           |  | 8b  | Χ   |     |
| Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)    Yes   No  | 9           |  |     |     |     |
| Note      | <u> </u>    |  | 9   |     | Χ   |
| 10a  | <u> </u>    | tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) |     |     |     |
| 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?   | 40-         | Dilitha and in the last hard a last to the last of the O   | 40- | Yes |     |
| affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?  11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  11a X  12a Did the organization have a written conflict of interest policy? If "No," go to line 13  12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  12b Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"  12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"  13 Did the organization have a written whistleblower policy?  13 Did the organization have a written document retention and destruction policy?  14 Did the organization have a written document retention and destruction policy?  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?  15 Did the organization's CEO, Executive Director, or top management official  15 Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement  15 With a taxable entity during the year?  16 Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement  16 With a taxable entity during the year?  17 List the states with which a copy of this Form 990 is required to be filed  18 Section C. Disclosure  17 List the states with which a copy of this Form 990 is required to be filed  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.  |             | -  | 10a |     | Λ   |
| 11a  | D           |  | 406 |     |     |
| b Describe in Schedule O the process, if any, used by the organization to review this Form 990.    Did the organization have a written conflict of interest policy? If "No," go to line 13   Did the organization have a written conflict of interest policy? If "No," go to line 13   Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done  | 110         |  |     | V   |     |
| 12a  | _           |  | IIa | Λ   |     |
| b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done  12c X  13 Did the organization have a written whistleblower policy?  14 Did the organization have a written document retention and destruction policy?  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  b Other officers or key employees of the organization  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?  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?  Section C. Disclosure  17 List the states with which a copy of this Form 990 is required to be filed  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.  |             |  | 12a | Х   |     |
| c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"  describe in Schedule O how this was done  12c X  13 Did the organization have a written whistleblower policy?  14 Did the organization have a written document retention and destruction policy?  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  b Other officers or key employees of the organization  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?  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?  Section C. Disclosure  17 List the states with which a copy of this Form 990 is required to be filed  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.  | _           |  |     |     |     |
| describe in Schedule O how this was done  13 Did the organization have a written whistleblower policy?  14 Did the organization have a written document retention and destruction policy?  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?  15 The organization's CEO, Executive Director, or top management official  15 The organization's CEO, Executive Director, or top management official  15 The organization's CEO, Executive Director, or top management official  15 The organization in 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?  16a 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 paper in a point venture or similar arrangements 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.  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.  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.  |             |  |     |     |     |
| 13   |             |  | 12c | Χ   |     |
| 14 Did the organization have a written document retention and destruction policy?  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  b Other officers or key employees of the organization  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?  16a X  b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?  Section C. Disclosure  17 List the states with which a copy of this Form 990 is required to be filed    Kentucky, Ohio  | 13          | Did the organization have a written whistleblower policy?  | 13  |     |     |
| independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?  a The organization's CEO, Executive Director, or top management official  | 14          | Did the organization have a written document retention and destruction policy?                                   | 14  |     |     |
| a The organization's CEO, Executive Director, or top management official  b Other officers or key employees of the organization  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?  16a X  b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?  16b Section C. Disclosure  17 List the states with which a copy of this Form 990 is required to be filed 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.   | 15          | Did the process for determining compensation of the following persons include a review and approval by           |     |     |     |
| b Other officers or key employees of the organization 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?  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 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.  |             | independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?    |     |     |     |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).  Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?  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?  Section C. Disclosure  17 List the states with which a copy of this Form 990 is required to be filed  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.  | а           | The organization's CEO, Executive Director, or top management official   | 15a | Χ   |     |
| Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?  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?  Section C. Disclosure  17 List the states with which a copy of this Form 990 is required to be filed 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)  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.  | b           | Other officers or key employees of the organization  | 15b |     | Χ   |
| with a taxable entity during the year?  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?  Section C. Disclosure  17 List the states with which a copy of this Form 990 is required to be filed  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.  |             | If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).                              |     |     |     |
| 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?   | 16a         | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement   |     |     |     |
| 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?  Section C. Disclosure  17 List the states with which a copy of this Form 990 is required to be filed  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  Very Ohio  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.   |             | , , ,  | 16a |     | Χ   |
| organization's exempt status with respect to such arrangements?  Section C. Disclosure  17 List the states with which a copy of this Form 990 is required to be filed  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.   | b           |  |     |     |     |
| Section C. Disclosure  17 List the states with which a copy of this Form 990 is required to be filed   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.  |             |  |     |     |     |
| 17 List the states with which a copy of this Form 990 is required to be filed  ■ Kentucky, Ohio  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.   | <del></del> |  | 16b |     |     |
| 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)  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.   |             |  |     |     |     |
| 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)  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.  |             |  |     |     |     |
| Own website Another's website Upon request Other (explain in Schedule O)  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.  | 18          |  |     |     |     |
| 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.  |             |  |     |     |     |
| financial statements available to the public during the tax year.  | 10          |  |     |     |     |
|  |             |  |     |     |     |
|  | 20          | State the name, address, and telephone number of the person who possesses the organization's books and records:  |     |     |     |

Acena Beck (859) 431-3313, 1002 Russell Street, Covington, KY 41011

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Northern Kentucky Children's Law Center Inc.

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

| <del></del>                |                       | (C)                               |   |         |              |                              |                         |                              |                                  |                              |
|----------------------------|-----------------------|-----------------------------------|---|---------|--------------|------------------------------|-------------------------|------------------------------|----------------------------------|------------------------------|
| (A)                        | (B)                   | Position                          |   |         |              | (D)                          | (F)                     | (E)                          |                                  |                              |
| (A)                        | (B)                   | ١,                                | (do not check more than one<br>box, unless person is both an<br>officer and a director/trustee) |         |              |                              | (D)                     | (E)                          | (F)                              |                              |
| Name and Title             | Average<br>hours per  |                                   |   |         |              |                              | Reportable compensation | Reportable compensation from | Estimated<br>amount of           |                              |
|                            | week (list any        | onicer and a director/trustee)    |   |         |              | , ii doloo)                  | ′                       | from                         | related                          | other                        |
|                            | hours for related     | 9 =                               | =   | 0       | <u>~</u>     | 면 I                          | Ţ                       | the<br>organization          | organizations<br>(W-2/1099-MISC) | compensation from the        |
|                            | organizations         | divid                             | stitut  | Officer | Key employee | nplo                         | Forme                   | (W-2/1099-MISC)              | (** 2/ 1000 111100)              | organization                 |
|                            | below dotted<br>line) | ual t                             | iona  | '       | nplo         | st co                        |                         |                              |                                  | and related<br>organizations |
|                            | illie)                | Individual trustee<br>or director | Institutional trustee   |         | yee          | mper                         |                         |                              |                                  | organizations                |
|                            |                       | Ď                                 | tee   |         |              | Highest compensated employee |                         |                              |                                  |                              |
|                            |                       |                                   |   |         |              | ğ                            |                         |                              |                                  |                              |
|                            |                       |                                   |   |         |              |                              |                         |                              |                                  |                              |
| (1) Jamie Ramsey, Esq      | 1.00                  |                                   |   |         |              |                              |                         |                              |                                  |                              |
| Board Member               |                       | Х                                 |   |         |              |                              |                         | 0                            | 0                                | 0                            |
| (2) Jennifer Anstaett      | 1.00                  |                                   |   |         |              |                              |                         |                              |                                  |                              |
| Board Member               |                       | Х                                 |   |         |              |                              |                         | 0                            | 0                                | 0                            |
| (3) J David Bender, Esq    | 5.00                  |                                   |   |         |              |                              |                         |                              |                                  |                              |
| Secretary                  |                       | Х                                 |   | Х       |              |                              |                         | 0                            | 0                                | 0                            |
| (4) Donald Benzinger, Esq  | 1.00                  |                                   |   |         |              |                              |                         |                              |                                  |                              |
| Board Member               |                       | Х                                 |   |         |              |                              |                         | 0                            | 0                                | 0                            |
| (5) Jennifer Branch, Esq   | 1.00                  |                                   |   |         |              |                              |                         |                              |                                  |                              |
| Board Member               |                       | Х                                 |   |         |              |                              |                         | 0                            | 0                                | 0                            |
| (6) Marcus Coleman         | 1.00                  |                                   |   |         |              |                              |                         |                              |                                  |                              |
| Board Member               |                       | Х                                 |   |         |              |                              |                         | 0                            | 0                                | 0                            |
| (7) Rocco D'Ascenzo, Esq   | 1.00                  |                                   |   |         |              |                              |                         |                              |                                  |                              |
| Board Member               |                       | Х                                 |   |         |              |                              |                         | 0                            | 0                                | 0                            |
| (8) Brooke Hiltz           | 1.00                  |                                   |   |         |              |                              |                         |                              |                                  |                              |
| Board Member               |                       | Χ                                 |   |         |              |                              |                         | 0                            | 0                                | 0                            |
| (9) Jennifer Lawrence, Esq | 1.00                  |                                   |   |         |              |                              |                         |                              |                                  |                              |
| Board Member               |                       | Х                                 |   |         |              |                              |                         | 0                            | 0                                | 0                            |
| (10)Caroa Leader, Esg      | 1.00                  |                                   |   |         |              |                              |                         |                              |                                  |                              |
| Board Member               |                       | Х                                 |   |         |              |                              |                         | 0                            | 0                                | 0                            |
| (11)Kerrie Martin          | 1.00                  |                                   |   |         |              |                              |                         |                              |                                  |                              |
| Board Member               |                       | Х                                 |   |         |              |                              |                         | 0                            | 0                                | 0                            |
| (12)Kenyon Meyer, Esg      | 1.00                  |                                   |   |         |              |                              |                         |                              |                                  |                              |
| Board Member               |                       | Х                                 |   |         |              |                              |                         | 0                            | 0                                | 0                            |
| (13)Brian Morris, Esq      | 1.00                  |                                   |   |         |              |                              |                         |                              |                                  |                              |
| Board Member               |                       | Х                                 |   |         |              |                              | Ш                       | 0                            | 0                                | 0                            |
| (14)Dave Nienaber          | 5.00                  |                                   |   |         |              |                              |                         |                              |                                  |                              |
| Treasurer                  |                       | Х                                 |   | Х       |              |                              |                         | 0                            | 0                                | 0                            |

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Northern Kentucky Children's Law Center Inc.

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

| (A) Name and Title                      | (B)  Average hours per week (list any hours for related organizations below dotted line) | box, | unles<br>er and | Pos<br>eck m | son is | has both ar Highest compensated employee | (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 |
|---|--|------|-----------------|--------------|--------|--|---|---|--|
| (1) Eddie Oestreicher, PhD Board Member | 1.00   | Х    |                 |              |        |  | 0   | 0   | 0  |
| (2) Louise Roselle, Esq                 | 5.00   |      |                 |              |        |  |   | ,   |  |
| President                               |  | Χ    |                 | Χ            |        |  | 0   | 0   | 0  |
| (3) Lowell Schechter, Esq               | 1.00   | ,,   |                 |              |        |  |   |   |  |
| Board Member                            | 1 00   | Х    |                 |              |        |  | 0   | 0   | 0  |
| (4) Jonathan Thornberry Board Member    | 1.00   | X    |                 |              |        |  | 0   | 0   | 0  |
| (5) Rachel Votruba                      | 1.00   | 21   |                 |              |        |  |   | 0   | <u> </u>   |
| Board Member                            |  | Х    |                 |              |        |  | 0   | 0   | 0  |
| (6) Acena Beck                          | 40.00  |      |                 |              |        |  |   |   |  |
| Executive Director                      |  | Χ    |                 | Χ            |        |  | 75,500  | 0   | 0  |
| (7) James Cummins                       | 1.00   |      |                 |              |        |  |   |   |  |
| Board Member                            |  | Χ    |                 |              |        |  | 0   | 0   | 0  |
| (8) Mikaela Patton                      | 1.00   | 37   |                 |              |        |  |   | _   | _  |
| Board Member                            | 1 00   | X    |                 |              |        |  | 0   | 0   | 0  |
| (9) Alexandre Regina Board Member       | 1.00   | Х    |                 |              |        |  | 0   | 0   | 0  |
| (10)Lauren Wells                        | 1.00   | 21   |                 |              |        |  |   | 0   | <u> </u>   |
| Board Member                            |  | Х    |                 |              |        |  | 0   | 0   | 0  |
| (11)Michael Whiteman                    | 1.00   |      |                 |              |        |  |   |   |  |
| Board Member                            |  | Χ    |                 |              |        |  | 0   | 0   | 0  |
| (12)Rhonda Schechter                    | 5.00   |      |                 |              |        |  |   |   |  |
| Vice President                          |  |      |                 | Χ            |        |  | 0   | 0   | 0  |
| <u>(13)</u>                             |  |      |                 |              |        |  |   |   |  |
| <u>(14)</u>                             | L  |      |                 |              |        |  |   |   |  |

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|   | 90 (2017) Northern Kentucky (   |                          |                                   |                      |            |              |                              |        |                           | 61-11673                         | 52  | Pa                       | age 8    |
|---|---|--------------------------|-----------------------------------|----------------------|------------|--------------|------------------------------|--------|---------------------------|----------------------------------|-----|--------------------------|----------|
| Part  | VII   Section A. Officers, Directors, Trustees,                                     | Key Employ               | ees, a                            | and I                |            |              | Comp                         | ens    | ated Employees (          | (continued)                      |     |                          |          |
|   | (A)   | (B)                      |                                   |                      | (C<br>Posi |              |                              |        | (D)                       | (E)                              |     | (E)                      |          |
|   | (A)   | (B)                      | '                                 |                      | ck m       | ore th       | nan one                      |        | ( <b>D)</b><br>Reportable | (E)                              | _   | ( <b>F</b> )<br>stimated |          |
|   | Name and title  | Average<br>hours per     |                                   |                      | •          |              | both an trustee)             |        | compensation              | Reportable compensation from     | ar  |                          |          |
|   |   | week (list any           |                                   |                      |            |              | r í                          |        | from                      | related                          |     | other                    |          |
|   |   | hours for                | or di                             | nstit                | Officer    | \ey          | empl<br>High                 | Former | the<br>organization       | organizations<br>(W-2/1099-MISC) |     | npensation<br>from the   | n        |
|   |   | related<br>organizations | idua                              | utior                | er         | emp          | est c                        | l e    | (W-2/1099-MISC)           | (VV-2/1099-IVII3C)               |     | ganization               | 1        |
|   |   | below dotted             | Individual trustee<br>or director | nal tr               |            | ≺ey employee | ) ömp                        |        |                           |                                  |     | nd related               |          |
|   |   | line)                    | tee                               | nstitutional trustee |            |              | Highest compensated employee |        |                           |                                  | org | anizations               | 3        |
|   |   |                          |                                   | · ·                  |            |              | ted                          |        |                           |                                  |     |                          |          |
|   |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
| (15)  |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
| 1.2/  |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
| (16)  |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
| <u> </u>  |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
| (17)  |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
|   |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
| <u>(18)</u> _                                     |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
|   |   |                          |                                   |                      |            |              |                              | ļ      |                           |                                  |     |                          |          |
| <u>(</u> 19)                                      |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
| (20)  |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
| (20)  |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
| (21)  |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
| <u></u> /   |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
| (22)  |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
|   |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
| (23)  |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
|   |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
| <u>(24)</u>                                       |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
| <del>(0.5</del> )                                 |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
| <u>(25)</u>                                       |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
|   | Sub-total   |                          |                                   |                      |            |              |                              | _      |                           |                                  |     |                          |          |
| c   | Total from continuation sheets to Part VII, Sectio                                  |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
| d   | Total (add lines 1b and 1c)   |                          |                                   |                      |            |              |                              |        | 75,500                    | 0                                |     |                          | 0        |
| 2   | Total number of individuals (including but not limited                              |                          |                                   |                      |            |              |                              |        |                           |                                  | l   |                          | <u> </u> |
|   | reportable compensation from the organization                                       |                          |                                   | ,                    |            |              |                              |        | ,                         | 0                                |     |                          |          |
|   | · · · · · · · · · · · · · · · · · · ·   |                          |                                   |                      |            |              |                              |        |                           |                                  |     | Yes                      | No       |
| 3   | Did the organization list any <b>former</b> officer, director                       | , or trustee, k          | ey em                             | ploy                 | ee, d      | or hi        | ghest                        | com    | pensated                  |                                  |     |                          |          |
|   | employee on line 1a? If "Yes," complete Schedule S                                  | J for such ind           | ividual                           | I                    |            |              |                              |        |                           |                                  | 3   |                          | Χ        |
| 4   | For any individual listed on line 1a, is the sum of rep                             | ortable comp             | ensatio                           | on a                 | nd o       | ther         | comp                         | ensa   | tion from the             |                                  |     |                          |          |
|   | organization and related organizations greater than                                 | \$150,000? It            | f "Yes,                           | " coi                | mple       | ete S        | Schedu                       | ıle J  | for such                  |                                  |     |                          |          |
|   | individual  |                          |                                   |                      |            |              |                              |        |                           |                                  | 4   |                          | X        |
| 5   | Did any person listed on line 1a receive or accrue co                               | •                        |                                   | •                    |            |              | •                            |        |                           |                                  |     |                          |          |
| Soction   | for services rendered to the organization? If "Yes,"                                | complete Sch             | nedule                            | J fo                 | r suc      | ch p         | erson                        |        | <del></del>               |                                  | 5   |                          | X        |
| 1   | on B. Independent Contractors  Complete this table for your five highest compensate | nd indopondo             | nt cont                           | troot                | oro t      | hot i        | rocciv                       | ad m   | oro than \$100,000        | of                               |     |                          |          |
| •   | compensation from the organization. Report comper                                   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
|   | year.   | iodion for the           | Joulon                            | iddi                 | you        | Cite         | anig wi                      | 0.     | within the organiza       | adon's tax                       |     |                          |          |
| (A) (B)   |   |                          |                                   |                      |            |              |                              |        | (C)                       |                                  |     |                          |          |
| Name and business address Description of services |   |                          |                                   |                      |            |              |                              |        | ensation                  |                                  |     |                          |          |
|   |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
|   |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
|   |   |                          |                                   |                      |            |              |                              |        |                           |                                  |     |                          |          |
|   |   |                          |                                   |                      |            |              |                              |        | 1                         |                                  |     |                          |          |
|   | Total number of independent contractors (including by                               | out not limited          | l to the                          | NSC 1:               | etod       | aha          | we)                          | 20     |                           |                                  |     |                          |          |
| -   | received more than \$100,000 of compensation from                                   |                          |                                   | )SE   <br> ►         | oicu       | abt          | , v G ) WI                   | iU     |                           |                                  |     |                          |          |

Part VIII

|   |        | Check if Schedule O contains a response or no                                | te to any line in this | Part VIII            |   |   | 🗌   |
|---|--------|--|------------------------|----------------------|---|---|---|
|   |        |  |                        | (A)<br>Total revenue | (B)  Related or exempt function revenue | (C)<br>Unrelated<br>business<br>revenue | (D)  Revenue excluded from tax under sections 512-514 |
| <i>(</i> 0, <i>(</i> 0                                    | 1a     | Federated campaigns 1a   |                        |                      |   |   |   |
| ants<br>unts  | b      | Membership dues 1b   |                        |                      |   |   |   |
| ָה<br>פֿ  | С      | Fundraising events 1c  |                        |                      |   |   |   |
| iifts<br>ar A   | d      | Related organizations 1d   |                        |                      |   |   |   |
| s, G<br>imil  | е      | Government grants (contributions) 1e   | 431,831                |                      |   |   |   |
| tion<br>er Si   | f      | All other contributions, gifts, grants,                                      |                        |                      |   |   |   |
| jbu<br>Othe   |        | and similar amounts not included above 1f                                    | 580,197                |                      |   |   |   |
| Contributions, Gifts, Grants<br>and Other Similar Amounts | g      | Noncash contributions included in lines 1a-1f: \$                            |                        |                      |   |   |   |
| O @   | h      | Total. Add lines 1a-1f   |                        | 1,012,028            |   |   |   |
|   |        |  | Business Code          |                      |   |   |   |
| enne  | 2a     |  |                        |                      |   |   |   |
| Rev   | b      |  |                        |                      |   |   |   |
| vice  | С      |  |                        |                      |   |   |   |
| Program Service Revenue                                   | d      |  |                        |                      |   |   |   |
|   | е      |  |                        |                      |   |   |   |
| Prog  |        | All other program service revenue  |                        |                      |   |   |   |
|   | g      | Total. Add lines 2a-2f   | • • • • • •            |                      |   |   |   |
|   | 3      | Investment income (including dividends, interest, and other similar amounts) |                        | 9,739                |   |   | 9,739   |
|   | 4      | Income from investment of tax-exempt bond proce                              | eds · · · ▶            |                      |   |   |   |
|   | 5      | Royalties  |                        |                      |   |   |   |
|   |        | (i) Real   | (ii) Personal          |                      |   |   |   |
|   | 6a     | Gross rents  |                        |                      |   |   |   |
|   | b      | Less: rental expenses  |                        |                      |   |   |   |
|   |        | Rental income or (loss) · · ·  |                        |                      |   |   |   |
|   | d      | Net rental income or (loss)  | ▶                      |                      |   |   |   |
|   | 7a     | Gross amount from sales of (i) Securities                                    | (ii) Other             |                      |   |   |   |
|   |        | assets other than inventory 296  |                        |                      |   |   |   |
|   | b      | Less: cost or other basis  |                        |                      |   |   |   |
|   |        | and sales expenses · · · · 40  |                        |                      |   |   |   |
|   |        | Gain or (loss)   |                        |                      |   |   |   |
| o.  |        | Net gain or (loss)   |                        | 256                  |   |   | 256   |
| Other Revenue   | ва     | Gross income from fundraising  |                        |                      |   |   |   |
| eve   |        | events (not including \$   |                        |                      |   |   |   |
| ۳.<br>ح   |        | of contributions reported on line 1c).  See Part IV, line 18                 | 40.065                 |                      |   |   |   |
| )th   | h      | Less: direct expenses b  | 48,265<br>21,492       |                      |   |   |   |
| O   |        |  |                        | 26,773               |   |   | 26,773  |
|   |        | Gross income from gaming activities.   |                        | 20,773               |   |   | 20,773  |
|   |        | See Part IV, line 19 · · · · · · · · a                                       |                        |                      |   |   |   |
|   | b      | Less: direct expenses b  |                        |                      |   |   |   |
|   |        | Net income or (loss) from gaming activities • •                              |                        |                      |   |   |   |
|   |        | Gross sales of inventory, less   |                        |                      |   |   |   |
|   |        | returns and allowances · · · · · · · a                                       |                        |                      |   |   |   |
|   |        | Less: cost of goods sold b   |                        |                      |   |   |   |
|   | С      | Net income or (loss) from sales of inventory • •                             |                        |                      |   |   |   |
|   | 44     | Miscellaneous Revenue  | Business Code          |                      |   |   |   |
|   | 11a    |  |                        |                      |   |   |   |
|   | b<br>c |  |                        |                      |   |   |   |
|   |        | All other revenue  |                        |                      |   |   |   |
|   |        | Total. Add lines 11a-11d   |                        |                      |   |   |   |
|   |        | Total revenue. See instructions  | t                      | 1,048,796            | 0                                       | 0                                       | 36,768  |
|   |        | ·-   |                        | _, , , 5 0           |   |   | 23,.30  |

#### Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX (D) Do not include amounts reported on lines 6b, 7b, (B) Total expenses Program service Fundraising Management and 8b, 9b, and 10b of Part VIII. expenses general expenses expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 2 Grants and other assistance to domestic 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Compensation of current officers, directors, 5 60,400 3,<u>775</u> trustees, and key employees ....... 75,500 11,325 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 . . . . . . . . . . . . . . . 407,400 76,388 25,463 509,251 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 9 1,368 27,350 21,879 4,103 10 44,767 35,814 6,715 2,238 11 Fees for services (non-employees): а Legal С 4,090 4,090 d Lobbying Professional fundraising services. See Part IV, line 17 f 2,598 2,598 Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) 129,830 104,895 24,797 138 12 Office expenses ...... 13 12,682 10,159 1,892 631 14 15 16 1,323 26,470 21,176 3,971 17 11,841 9,473 1,776 592 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 19 Conferences, conventions, and meetings ..... 3,915 3,132 587 196 20 845 845 21 22 Depreciation, depletion, and amortization ..... 43,533 34,826 6,530 2,177 23 11,988 9,591 1,798 599 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.) 7,767 6,214 1,165 388 а Telephone b Miscellaneous 4,418 3,535 662 221 19,707 15,766 2,956 985 C Equipment maintenance Membership dues 4,759 3,807 714 238 e All other expenses Total functional expenses. Add lines 1 through 24e • 25 941,311 748,067 152,912 40,332 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 following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

|                  |     | Check if Schedule O contains a response or note to any line in this Part X              |                          |     |                    |
|------------------|-----|---|--------------------------|-----|--------------------|
|                  |     | ·   | (A)<br>Beginning of year |     | (B)<br>End of year |
|                  | 1   | Cash - non-interest-bearing   | 63,140                   | 1   | 145,937            |
|                  | 2   | Savings and temporary cash investments  | ,                        | 2   | ,                  |
|                  | 3   | Pledges and grants receivable, net  |                          | 3   |                    |
|                  | 4   | Accounts receivable, net  | 51,415                   | 4   | 202,585            |
|                  | 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 instructions). Complete Part II of Schedule L                        |                          | 6   |                    |
|                  | 7   | Notes and loans receivable, net   |                          | 7   |                    |
| ets              | 8   | Inventories for sale or use   |                          | 8   |                    |
| Assets           | 9   | Prepaid expenses and deferred charges   | 7,071                    | 9   | 9,249              |
|                  | 10a | Land, buildings, and equipment: cost or   | .,0.12                   |     | 3,213              |
|                  |     | other basis. Complete Part VI of Schedule D 10a 927,190                                 |                          |     |                    |
|                  | b   | Less: accumulated depreciation 10b 537,044  | 460,549                  | 10c | 390,146            |
|                  | 11  | Investments - publicly traded securities  | 278,931                  | 11  | 282,780            |
|                  | 12  | Investments - other securities. See Part IV, line 11                                    |                          | 12  |                    |
|                  | 13  | Investments - program-related. See Part IV, line 11                                     |                          | 13  |                    |
|                  | 14  | Intangible assets   |                          | 14  |                    |
|                  | 15  | Other assets. See Part IV, line 11  |                          | 15  |                    |
|                  | 16  | Total assets. Add lines 1 through 15 (must equal line 34)                               | 861,106                  | 16  | 1,030,697          |
|                  | 17  | Accounts payable and accrued expenses   | 17,060                   | 17  | 14,799             |
|                  | 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  |                    |
| es               | 22  | Loans and other payables to current and former officers, directors,                     |                          |     |                    |
| Liabilities      |     | trustees, key employees, highest compensated employees, and                             |                          |     |                    |
| jab              |     | disqualified persons. Complete Part II of Schedule L                                    |                          | 22  |                    |
| _                | 23  | Secured mortgages and notes payable to unrelated third parties                          |                          | 23  | 96,809             |
|                  | 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  | 17,060                   | 26  | 111,608            |
|                  |     | Organizations that follow SFAS 117 (ASC 958), check here ► 🗓 and                        |                          |     |                    |
| Ses              |     | complete lines 27 through 29, and lines 33 and 34.                                      |                          |     |                    |
| au               | 27  | Unrestricted net assets   | 666,588                  | 27  | 813,862            |
| Ba               | 28  | Temporarily restricted net assets   | 177,458                  | 28  | 105,227            |
| nd               | 29  | Permanently restricted net assets   |                          | 29  |                    |
| or Fund Balances |     | Organizations that do not follow SFAS 117 (ASC 958), check here                         |                          |     |                    |
| io s             |     | complete lines 30 through 34.   |                          |     |                    |
| set              | 30  | Capital stock or trust principal, or current funds                                      |                          | 30  |                    |
| Net Assets       | 31  | Paid-in or capital surplus, or land, building, or equipment fund                        |                          | 31  |                    |
| Net              | 32  | Retained earnings, endowment, accumulated income, or other funds                        |                          | 32  |                    |
|                  | 33  | Total net assets or fund balances   | 844,046                  | 33  | 919,089            |
|                  | 34  | Total liabilities and net assets/fund balances  | 861,106                  | 34  | 1,030,697          |

|     | 990 (2017) Northern Kentucky Children's Law Center Inc.   | 61-116 | 7352 |     | Pa    | age <b>1</b> : |
|-----|---|--------|------|-----|-------|----------------|
| Pai | rt XI Reconciliation of Net Assets  |        |      |     |       |                |
|     | Check if Schedule O contains a response or note to any line in this Part XI                                   |        |      |     |       | <u>. 🗌</u>     |
| 1   | Total revenue (must equal Part VIII, column (A), line 12)   | . 1    |      | 1,0 | 48,7  | 796            |
| 2   | Total expenses (must equal Part IX, column (A), line 25)  | . 2    |      | 9   | 41,3  | 311            |
| 3   | Revenue less expenses. Subtract line 2 from line 1  | - 3    |      | 1   | .07,4 | 185            |
| 4   | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | . 4    |      | 8   | 44,0  | 046            |
| 5   | Net unrealized gains (losses) on investments  | - 5    |      |     | (3,4  | 141)           |
| 6   | Donated services and use of facilities  | . 6    |      |     |       |                |
| 7   | Investment expenses   | . 7    |      |     |       |                |
| 8   | Prior period adjustments  | . 8    |      | (   | 29,0  | 001)           |
| 9   | Other changes in net assets or fund balances (explain in Schedule O)  | . 9    |      |     |       | 0              |
| 10  | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line                |        |      |     |       |                |
|     | 33, column (B))   | . 10   |      | 9   | 19,0  | 089            |
| Pai | rt XII Financial Statements and Reporting   |        |      |     |       |                |
|     | Check if Schedule O contains a response or note to any line in this Part XII                                  |        |      |     |       | - 🗌            |
|     |   |        |      |     | Yes   | No             |
| 1   | Accounting method used to prepare the Form 990:   Cash  Accrual  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?               |        | [    | 2a  |       | Χ              |
|     | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or        |        |      |     |       |                |
|     | reviewed on a separate basis, consolidated basis, or both:  |        |      |     |       |                |
|     | Separate basis Consolidated basis Both consolidated and separate basis  |        |      |     |       |                |
| b   | Were the organization's financial statements audited by an independent accountant?                            |        | [    | 2b  | Χ     |                |
|     | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a       |        |      |     |       |                |
|     | separate basis, consolidated basis, or both:  |        |      |     |       |                |
|     | Separate basis  |        |      |     |       |                |
| С   | 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?  |        | [    | 2c  | Χ     |                |
|     | If the organization changed either its oversight process or selection process during the tax year, explain in |        |      |     |       |                |
|     | Schedule O.   |        |      |     |       |                |
| 3a  | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in   |        |      |     |       |                |

required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

Form 990 (2017)

**b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the

the Single Audit Act and OMB Circular A-133?

#### **SCHEDULE A**

## **Public Charity Status and Public Support**

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

Attach to Form 990 or Form 990-EZ. ► Go to www.irs.gov/Form990 for instructions and the latest information. Inspection

2017 **Open to Public** 

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

(Form 990 or 990-EZ)

Employer identification number

| Nor  | the   | rn Kentucky Children's La                          | w Center Inc           | •  |                        |               | 61-11673                   | 52                    |   |
|------|-------|--|------------------------|--|------------------------|---------------|----------------------------|-----------------------|---|
|      | rt I  | Reason for Public Charity                          |                        |  | omplete                | this par      |                            |                       |   |
| The  | orgar | nization is not a private foundation beca          |                        |  |                        |               | ,                          |                       |   |
| 1    | Ď     | A church, convention of churches, or               | association of chur    | ches described in section                          | n 170(b)(              | 1)(A)(i).     |                            |                       |   |
| 2    |       | A school described in section 170(b)               | (1)(A)(ii). (Attach S  | Schedule E (Form 990 or                            | 990-EZ).)              |               |                            |                       |   |
| 3    |       | A hospital or a cooperative hospital se            | ervice organization    | described in section 17                            | 0(b)(1)(A)             | (iii).        |                            |                       |   |
| 4    |       | A medical research organization oper               | ated in conjunction    | with a hospital describe                           | d in sectio            | n 170(b)(ʻ    | 1)(A)(iii). Enter the      |                       |   |
|      | _     | hospital's name, city, and state:                  |                        |  |                        |               |                            |                       |   |
| 5    |       | An organization operated for the bene              | fit of a college or ur | niversity owned or operate                         | ed by a go             | vernmenta     | I unit described in        |                       |   |
|      | _     | section 170(b)(1)(A)(iv). (Complete F              | Part II.)              |  |                        |               |                            |                       |   |
| 6    | Ц     | A federal, state, or local government              | •                      |  |                        |               |                            |                       |   |
| 7    | Χ     | An organization that normally receives             | •                      | •  | rnmental ι             | ınit or from  | the general public         |                       |   |
| _    |       | described in section 170(b)(1)(A)(vi)              |                        | •  |                        |               |                            |                       |   |
| 8    | 님     | A community trust described in <b>section</b>      |                        | ` '  |                        |               |                            |                       |   |
| 9    | Ш     | An agricultural research organization              |                        |  |                        | •             | -                          | je                    |   |
|      |       | or university or a non-land-grant collect          | ge of agriculture (se  | ee instructions). Enter the                        | name, city             | , and state   | or the college or          |                       |   |
| 10   | П     | university: An organization that normally receives | ·· (1) more than 33    | 1/3% of its support from a                         | contribution           | ne membe      | rehin fees, and gross      |                       |   |
| 10   | ш     | receipts from activities related to its ex         |                        |  |                        |               | -                          |                       |   |
|      |       | support from gross investment income               | •                      | •  | ` '                    |               |                            |                       |   |
|      |       | acquired by the organization after Jur             |                        | •  |                        | ,             | 2 40 2000                  |                       |   |
| 11   | П     | An organization organized and operation            |                        |  |                        | •             |                            |                       |   |
| 12   |       | An organization organized and operate              |                        |  |                        |               | carry out the purposes     | 3                     |   |
|      |       | of one or more publicly supported org              | anizations describe    | ed in <b>section 509(a)(1)</b> o                   | r section              | 509(a)(2).    | See section 509(a)(        | 3).                   |   |
|      |       | Check the box in lines 12a through 12              | d that describes the   | e type of supporting orgar                         | nization an            | d complete    | e lines 12e, 12f, and 1    | 2g.                   |   |
|      | а     | Type I. A supporting organization                  | operated, supervis     | sed, or controlled by its s                        | upported o             | organizatio   | n(s), typically by givir   | ng                    |   |
|      |       | the supported organization(s) the                  | power to regularly a   | appoint or elect a majority                        | of the dire            | ectors or tri | ustees of the              |                       |   |
|      |       | supporting organization. You mu                    | -                      |  |                        |               |                            |                       |   |
|      | b     | Type II. A supporting organization                 | •                      |  |                        | _             | . ,                        |                       |   |
|      |       | control or management of the sup                   |                        |  | sons that c            | ontrol or m   | anage the supported        |                       |   |
|      |       | organization(s). You must comp                     |                        |  |                        |               |                            |                       |   |
|      | С     | Type III functionally integrated.                  |                        | •  | _                      |               | _ ,                        | tn,                   |   |
|      | d     | its supported organization(s) (see                 | •                      |  |                        |               |                            | 0(0)                  |   |
|      | u     | that is not functionally integrated.               | •                      |  |                        |               |                            | ` '                   |   |
|      |       | requirement (see instructions). Yo                 | 0 0                    | •  |                        | •             | and an adonavonos          | •                     |   |
|      | е     | Check this box if the organization                 | •                      |  |                        |               | ype II, Type III           |                       |   |
|      |       | functionally integrated, or Type III               |                        |  |                        | •             |                            |                       |   |
|      | f     | Enter the number of supported organiz              | zations                |  |                        |               |                            |                       |   |
|      | g     | Provide the following information about            | t the supported org    | anization(s).                                      |                        |               |                            |                       |   |
|      | (i    | Name of supported organization                     | (ii) EIN               | (iii) Type of organization                         | (iv) Is the o          | -             | (v) Amount of monetary     | (vi) Amo              |   |
|      |       |  |                        | (described on lines 1-10 above (see instructions)) | listed in you<br>docum |               | support (see instructions) | other supp<br>instruc |   |
|      |       |  |                        | , , , , ,  |                        | I             | ,                          |                       | , |
|      |       |  |                        |  | Yes                    | No            |                            |                       |   |
| (A)  |       |  |                        |  |                        |               |                            |                       |   |
|      |       |  |                        |  |                        |               |                            |                       |   |
| (B)  |       |  |                        |  |                        |               |                            |                       |   |
|      |       |  |                        |  |                        |               |                            |                       |   |
| (C)  |       |  |                        |  |                        |               |                            |                       |   |
|      |       |  |                        |  |                        |               |                            |                       |   |
| (D)  |       |  |                        |  |                        |               |                            |                       |   |
| (E)  |       |  |                        |  |                        |               |                            |                       |   |
| (E)  |       |  |                        |  |                        |               |                            |                       |   |
| Tota | ıl    |  |                        |  |                        |               |                            |                       |   |

61-1167352

Part II

90 or 990-EZ) 2017 Northern Kentucky Children's Law Center Inc. 61-1167352 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.)

| Sec   | tion A. Public Support   | y                |                 | , p.     |          |           |                  |
|-------|--|------------------|-----------------|----------|----------|-----------|------------------|
| Caler | ndar year (or fiscal year beginning in)  | (a) 2013         | <b>(b)</b> 2014 | (c) 2015 | (d) 2016 | (e) 2017  | (f) Total        |
| 1     | Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")                             | 898,559          | 812,954         | 768,766  | 870,243  | 1,012,028 | 4,362,550        |
| 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 · · · · ·   | 898,559          | 812,954         | 768,766  | 870,243  | 1,012,028 | 4,362,550        |
| 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)   |                  |                 |          |          |           | 1,274,285        |
| 6     | Public support. Subtract line 5 from line 4 • •  |                  |                 |          |          |           | 3,088,265        |
| Sec   | tion B. Total Support  |                  |                 |          |          |           |                  |
| Caler | ndar year (or fiscal year beginning in) 🕨  | (a) 2013         | <b>(b)</b> 2014 | (c) 2015 | (d) 2016 | (e) 2017  | <b>(f)</b> Total |
| 7     | Amounts from line 4  | 898,559          | 812,954         | 768,766  | 870,243  | 1,012,028 | 4,362,550        |
| 8     | Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 4,837            | 6,285           | 6,901    | 7,484    | 9,739     | 35,246           |
| 9     | Net income from unrelated business activities, whether or not the business is regularly carried on                             |                  |                 |          |          |           |                  |
| 10    | Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)                                | 6,640            | 201             |          |          |           | 6,841            |
| 11    | <b>Total support.</b> Add lines 7 through 10   |                  |                 |          |          |           | 4,404,637        |
| 12    | Gross receipts from related activities, etc. (s  | ee instructions) |                 |          |          | 12        |                  |
| 13    | First five years. If the Form 990 is for the corganization, check this box and stop here                                       |                  |                 |          |          |           | ▶□               |
|       | tion C. Computation of Public Su   | • •              |                 |          |          |           |                  |
| 14    | Public support percentage for 2017 (line 6, c  | . ,              | •               | •        |          |           | 70.11 %          |
| 15    | Public support percentage from 2016 Sched  |                  |                 |          | 1/20/    |           | 66.22 %          |
| 16a   | 33 1/3% support test - 2017. If the organiz  |                  |                 |          | •        | ck inis   | ▶ 177            |
| h     | box and <b>stop here.</b> The organization qualifi   |                  |                 |          |          |           | ▶ 🏻              |
| b     | 33 1/3% support test - 2016. If the organization of  |                  |                 |          |          | , check   | ▶ □              |
| 17a   | this box and <b>stop here</b> . The organization q<br>10%-facts-and-circumstances test - 2017                                  |                  |                 |          |          |           |                  |
| 17 a  | 10% or more, and if the organization meets   | _                |                 |          |          |           |                  |
|       | Part VI how the organization meets the "fact   |                  |                 |          |          |           |                  |
|       | organization   |                  | •               | •        |          |           | ▶ □              |
| b     | 10%-facts-and-circumstances test - 2016  |                  |                 |          |          |           |                  |
| D     | 15 is 10% or more, and if the organization r   | · ·              |                 |          | ·        |           |                  |
|       | Explain in Part VI how the organization mee  |                  |                 |          |          | ,         |                  |
|       |  |                  |                 | •        |          | ,<br>     | ▶ □              |
| 18    | Private foundation. If the organization did  |                  |                 |          |          |           | - ⊔              |
|       | instructions   |                  |                 |          |          |           | ▶ □              |

Part III

# 90 or 990-EZ) 2017 Northern Kentucky Children's Law Center Inc. Support Schedule for Organizations Described in Section 509(a)(2)

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

| Se       | ction A. Public Support  |   |                      |                      |                     |                 |            |
|----------|--|---|----------------------|----------------------|---------------------|-----------------|------------|
| Cale     | endar year (or fiscal year beginning in)   | (a) 2013                                | <b>(b)</b> 2014      | (c) 2015             | (d) 2016            | (e) 2017        | (f) Total  |
| 1        | Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")   |   |                      |                      |                     |                 |            |
| 2        | Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose |   |                      |                      |                     |                 |            |
| 3        | Gross receipts from activities that are not an unrelated trade or business under section 513 •   |   |                      |                      |                     |                 |            |
| 4        | Tax revenues levied for the organization's benefit and either paid to or expended on its behalf  |   |                      |                      |                     |                 |            |
| 5        | The value of services or facilities furnished by a governmental unit to the organization without charge  |   |                      |                      |                     |                 |            |
| 6        | <b>Total.</b> 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           |   |                      |                      |                     |                 |            |
| С        | Add lines 7a and 7b  |   |                      |                      |                     |                 |            |
| 8        | Public support. (Subtract line 7c from   |   |                      |                      |                     |                 |            |
| Sec      | ction B. Total Support   |   |                      |                      |                     |                 |            |
|          | endar year (or fiscal year beginning in)   | (a) 2013                                | <b>(b)</b> 2014      | (c) 2015             | (d) 2016            | (e) 2017        | (f) Total  |
| 9        | Amounts from line 6 · · · · · · · · · · · · · · · · · ·  | (1)                                     | (1)                  | (2)                  | (1)                 | (2)             |            |
| 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  |   |                      |                      |                     |                 |            |
| С        | Add lines 10a and 10b · · · · · · · · · ·  |   |                      |                      |                     |                 |            |
| 11       | Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on • • •  |   |                      |                      |                     |                 |            |
| 12       | Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)  |   |                      |                      |                     |                 |            |
| 13       | <b>Total support.</b> (Add lines 9, 10c, 11, and 12.)  |   |                      |                      |                     |                 |            |
|          | First five years. If the Form 990 is for the or organization, check this box and stop here   |   |                      |                      |                     |                 | ▶ 🔲        |
| Sec      | ction C. Computation of Public Su  | • •                                     |                      |                      |                     | 1 . 1           |            |
| 15       | Public support percentage for 2017 (line 8, co   | • |                      | •                    |                     |                 | %          |
| 16       | Public support percentage from 2016 Schedu   |   |                      |                      |                     | 16              | %          |
| 3e<br>17 | ction D. Computation of Investme Investment income percentage for 2017 (line   |   | <u>-</u>             | olumn (f))           |                     | 17              | %          |
| 17       | Investment income percentage for 2017 (line Investment income percentage from 2016 So  | . ,                                     | •                    |                      |                     | 18              | %<br>%     |
|          | 33 1/3% support tests - 2017. If the organiz   | ation did not checl                     | k the box on line 14 | 4, and line 15 is mo | ore than 33 1/3%, a | and line        |            |
| b        | 17 is not more than 33 1/3%, check this box 33 1/3% support tests - 2016. If the organiz   |   |                      |                      |                     |                 | ▶ □        |
| ,        | line 18 is not more than 33 1/3%, check this   | box and <b>stop here</b>                | e. The organization  | qualifies as a pub   | licly supported org | anization • • • | ▶ 🔲        |
| 20       | Private foundation. If the organization did n  | ot check a box on                       | line 14, 19a, or 19  | b, check this box a  | nd see instructions |                 | <b>.</b> □ |

Part IV Support

#### Supporting Organizations

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

### Section A. All Supporting Organizations

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

|     |     | Yes | No |
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| Pa     | Supporting Organizations (continued)  |            |        |       |
|--------|---|------------|--------|-------|
|        |   |            | Yes    | No    |
|        | Has the organization accepted a gift or contribution from any of the following persons?   |            |        |       |
| а      | A person who directly or indirectly controls, either alone or together with persons described in (b) and (c)  | 44-        |        |       |
|        | below, the governing body of a supported organization? A family member of a person described in (a) above?  | 11a<br>11b |        |       |
|        | A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>  | 11c        |        |       |
|        | tion B. Type I Supporting Organizations   | 110        |        |       |
|        | 2   |            | Yes    | No    |
| 1      | Did the directors, trustees, or membership of one or more supported organizations have the power to   |            |        |       |
|        | regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the  |            |        |       |
|        | tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or   |            |        |       |
|        | controlled the organization's activities. If the organization had more than one supported organization,   |            |        |       |
|        | describe how the powers to appoint and/or remove directors or trustees were allocated among the supported   |            |        |       |
|        | organizations and what conditions or restrictions, if any, applied to such powers during the tax year.  | 1          |        |       |
| _      |   |            |        |       |
| 2      | Did the organization operate for the benefit of any supported organization other than the supported   |            |        |       |
|        | organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated,                       |            |        |       |
|        | supervised, or controlled the supporting organization.  | 2          |        |       |
| Sec    | tion C. Type II Supporting Organizations  |            |        |       |
|        | or type in emphasizing enganizations  |            | Yes    | No    |
| 1      | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors  |            |        |       |
|        | or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control   |            |        |       |
|        | or management of the supporting organization was vested in the same persons that controlled or managed  |            |        |       |
|        | the supported organization(s).  | 1          |        |       |
| Sec    | tion D. All Type III Supporting Organizations   |            |        |       |
|        | r   |            | Yes    | No    |
| 1      | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the  |            |        |       |
|        | organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax   |            |        |       |
|        | year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the  |            |        |       |
|        | organization's governing documents in effect on the date of notification, to the extent not previously provided?  | 1          |        |       |
| 2      | Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported  |            |        |       |
|        | organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how  |            |        |       |
|        | the organization maintained a close and continuous working relationship with the supported organization(s).   | 2          |        |       |
| 3      | By reason of the relationship described in (2), did the organization's supported organizations have a   |            |        |       |
|        | significant voice in the organization's investment policies and in directing the use of the organization's  |            |        |       |
|        | income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's  |            |        |       |
|        | supported organizations played in this regard.  | 3          |        |       |
| Sec    | tion E. Type III Functionally Integrated Supporting Organizations   |            |        |       |
| 1      | Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see in   | struc      | tions  | i).   |
| a      | The organization satisfied the Activities Test. Complete line 2 below.  |            |        |       |
| b      | The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>  | 'aaa i     | notruc | tions |
| с<br>2 | The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (Activities Test. <b>Answer (a) and (b) below.</b>   | see II     | Yes    | No    |
| a      | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of  |            | 163    | 140   |
| u      | the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify</i>   |            |        |       |
|        | those supported organizations and explain how these activities directly furthered their exempt purposes,  |            |        |       |
|        | how the organization was responsive to those supported organizations, and how the organization determined   |            |        |       |
|        | that these activities constituted substantially all of its activities.  | 2a         |        |       |
| b      | Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more   |            |        |       |
|        | of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the  |            |        |       |
|        | reasons for the organization's position that its supported organization(s) would have engaged in these  |            |        |       |
|        | activities but for the organization's involvement.  | 2b         |        |       |
| 3      | Parent of Supported Organizations. Answer (a) and (b) below.  |            |        |       |
| а      | Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or   |            |        |       |
| L      | trustees of each of the supported organizations? <i>Provide details in Part VI</i> .  | 3a         |        |       |
| a      | Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If</i> "Yes," describe in <b>Part VI</b> the role played by the organization in this regard. | 3b         |        |       |
|        | or to supported organizations: If Tes, describe in Fait vi the fole played by the organization in this regard.  | JN         | 1      |       |

| Sched | ule A (Form 990 or 990-EZ) 2017 Northern Kentucky Children's Law Center         |       |                         | 7352              | Page |
|-------|---|-------|-------------------------|-------------------|------|
| Pa    | rt V Type III Non-Functionally Integrated 509(a)(3) Supporting Org              | ganiz | zations                 |                   |      |
| 1     | Check here if the organization satisfied the Integral Part Test as a qualifying | trust | on Nov. 20, 1970 (expla | in in Part VI). 🕻 | See  |
|       | instructions. All other Type III non-functionally integrated supporting organi  | zatio | ns must complete Sectio | ns A through E    | Ξ.   |
| S     | tion A - Adjusted Net Income  |       | (A) Prior Year          | (B) Current       | Year |
| Sec   | tion A - Adjusted Net Income  |       | (A) FIIOI feai          | (optiona          | al)  |
| 1     | Net short-term capital gain   | 1     |                         |                   |      |
| 2     | Recoveries of prior-year distributions  | 2     |                         |                   |      |
| 3     | Other gross income (see instructions)   | 3     |                         |                   |      |
|       | Add lines 1 through 3.  | 4     |                         |                   |      |
| _5    | Depreciation and depletion  | 5     |                         |                   |      |
|       | Portion of operating expenses paid or incurred for production or                |       |                         |                   |      |
| CO    | llection of gross income or for management, conservation, or                    |       |                         |                   |      |
| ma    | aintenance of property held for production of income (see instructions)         | 6     |                         |                   |      |
| _7    | Other expenses (see instructions)   | 7     |                         |                   |      |
| _8_   | Adjusted Net Income (subtract lines 5, 6 and 7 from line 4).                    | 8     |                         |                   |      |
| Sac   | tion B - Minimum Asset Amount   |       | (A) Prior Year          | (B) Current       |      |
|       | tion B - Minimum Asset Amount   |       | (A) I floi feai         | (optiona          | al)  |
| 1     | Aggregate fair market value of all non-exempt-use assets (see                   |       |                         |                   |      |
|       | structions for short tax year or assets held for part of year):                 |       |                         |                   |      |
| a     | Average monthly value of securities   | 1a    |                         |                   |      |
| b     | Average monthly cash balances   | 1b    |                         |                   |      |
| c     | Fair market value of other non-exempt-use assets                                | 1c    |                         |                   |      |
| d     | Total (add lines 1a, 1b, and 1c)  | 1d    |                         |                   |      |
| е     | Discount claimed for blockage or other  |       |                         |                   |      |
| fa    | actors (explain in detail in <b>Part VI</b> ):                                  |       |                         |                   |      |
|       | Acquisition indebtedness applicable to non-exempt-use assets                    | 2     |                         |                   |      |
| 3     | Subtract line 2 from line 1d.   | 3     |                         |                   |      |
| 4     | Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount,    |       |                         |                   |      |
| se    | e instructions).  | 4     |                         |                   |      |
| _5    | Net value of non-exempt-use assets (subtract line 4 from line 3)                | 5     |                         |                   |      |
| _6    | Multiply line 5 by .035.  | 6     |                         |                   |      |
| _7    | Recoveries of prior-year distributions  | 7     |                         |                   |      |
| 8     | Minimum Asset Amount (add line 7 to line 6)                                     | 8     |                         |                   |      |
| Sec   | tion C - Distributable Amount   |       |                         | Current Ye        | ar   |
| 1     | Adjusted net income for prior year (from Section A, line 8, Column A)           | 1     |                         |                   |      |
| 2     | Enter 85% of line 1.  | 2     |                         |                   |      |
| 3     | Minimum asset amount for prior year (from Section B, line 8, Column A)          | 3     |                         |                   |      |
| 4     | Enter greater of line 2 or line 3.  | 4     |                         |                   |      |
|       | Income tax imposed in prior year  | 5     |                         |                   |      |

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

6

6 Distributable Amount. Subtract line 5 from line 4, unless subject to

emergency temporary reduction (see instructions).

EEA

| Sched | ule A (Form 990 or 990-EZ) 2017 Northern Kentucky Childre       | n's Law Center Inc          | :. 61-110                              | 57352 Page <b>7</b>                       |
|-------|---|-----------------------------|--|---|
| Pai   | t V Type III Non-Functionally Integrated 509(a)(3               | 3) Supporting Organi        | izations (continued)                   |   |
| Sec   | tion D - Distributions  |                             |  | Current Year                              |
| 1     | Amounts paid to supported organizations to accomplish exem      | npt purposes                |  |   |
| 2     | Amounts paid to perform activity that directly furthers exempt  | purposes of supported       |  |   |
|       | organizations, in excess of income from activity                |                             |  |   |
| 3     | Administrative expenses paid to accomplish exempt purposes      | s of supported organizati   | ons                                    |   |
| 4     | Amounts paid to acquire exempt-use assets                       |                             |  |   |
| 5     | Qualified set-aside amounts (prior IRS approval required)       |                             |  |   |
| 6     | Other distributions (describe in Part VI). See instructions.    |                             |  |   |
| 7     | <b>Total annual distributions.</b> Add lines 1 through 6.       |                             |  |   |
| 8     | Distributions to attentive supported organizations to which the | ive                         |  |   |
|       | (provide details in Part VI). See instructions.                 |                             |  |   |
| 9     | Distributable amount for 2017 from Section C, line 6            |                             |  |   |
| 10    | Line 8 amount divided by Line 9 amount                          |                             |  |   |
|       | Section E - Distribution Allocations (see instructions)         | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2017 | (iii)<br>Distributable<br>Amount for 2017 |
| 1     | Distributable amount for 2017 from Section C, line 6            |                             |  |   |
| 2     | Underdistributions, if any, for years prior to 2017             |                             |  |   |
|       | (reasonable cause required - explain in Part VI). See           |                             |  |   |
|       | instructions.   |                             |  |   |
|       | E " ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '                         |                             |  |   |

| S          | ection E - Distribution Allocations (see instructions)           | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2017 | (iii)<br>Distributable<br>Amount for 2017 |
|------------|--|-----------------------------|--|---|
| 1          | Distributable amount for 2017 from Section C, line 6             |                             |  |   |
| 2          | Underdistributions, if any, for years prior to 2017              |                             |  |   |
|            | (reasonable cause required - explain in Part VI). See            |                             |  |   |
|            | instructions.  |                             |  |   |
| 3          | Excess distributions carryover, if any, to 2017                  |                             |  |   |
| a          |  |                             |  |   |
|            | From 2013  |                             |  |   |
|            | From 2014  |                             |  |   |
|            | From 2015  |                             |  |   |
|            | From 2016  |                             |  |   |
|            | Total of lines 3a through e                                      |                             |  |   |
|            | Applied to underdistributions of prior years                     |                             |  |   |
|            | Applied to 2017 distributable amount                             |                             |  |   |
| i_         | Carryover from 2012 not applied (see instructions)               |                             |  |   |
| <u>j</u> _ | Remainder. Subtract lines 3g, 3h, and 3i from 3f.                |                             |  |   |
| 4          | Distributions for 2017 from                                      |                             |  |   |
|            | Section D, line 7: \$  |                             |  |   |
|            | Applied to underdistributions of prior years                     |                             |  |   |
|            | Applied to 2017 distributable amount                             |                             |  |   |
|            | Remainder. Subtract lines 4a and 4b from 4.                      |                             |  |   |
| 5          | Remaining underdistributions for years prior to 2017, if         |                             |  |   |
|            | any. Subtract lines 3g and 4a from line 2. For result            |                             |  |   |
|            | greater than zero, explain in <b>Part VI</b> . See instructions. |                             |  |   |
| 6          | Remaining underdistributions for 2017. Subtract lines 3h         |                             |  |   |
|            | and 4b from line 1. For result greater than zero, explain in     |                             |  |   |
|            | Part VI. See instructions.                                       |                             |  |   |
| 7          | Excess distributions carryover to 2018. Add lines 3j             |                             |  |   |
|            | and 4c. Breakdown of line 7:                                     |                             |  |   |
|            | =  |                             |  |   |
|            | F ( 0044   |                             |  |   |
|            | F f 004F   |                             |  |   |
|            | E ( 0040   |                             |  |   |
|            |  |                             |  |   |
| <u>e</u>   | Excess from 2017   |                             |  |   |

| Part VI | <b>Supplemental Information.</b> Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.) |
|---------|---|
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#### Schedule B (Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

Name of the organization

## **Schedule of Contributors**

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

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

OMB No. 1545-0047

2017

**Employer identification number** 

| Northern Kentuck                             | y Children's Law Center Inc. 61-1167352  |  |
|--|--|--|
| Organization type (che                       | k one):  |  |
| Filers of:                                   | Section:   |  |
|  |  |  |
| Form 990 or 990-EZ                           | ∑ 501(c)( 3 ) (enter number) organization  |  |
|  | 4947(a)(1) nonexempt charitable trust <b>not</b> 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                   | n is covered by the <b>General Rule</b> or a <b>Special Rule</b> .   |  |
| <b>Note:</b> Only a section 50 instructions. | (c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See  |  |
| General Rule                                 |  |  |
| or more (in mon                              | on filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 by or property) from any one contributor. Complete Parts I and II. See instructions for determining a |  |
| contributor's tota                           | contributions.   |  |
| Special Rules                                |  |  |
| _  | on described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the   |  |
| -  | r sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line   |  |
|  | and that received from any one contributor, during the year, total contributions of the greater of (1)   |  |
| \$5,000 or <b>(2)</b> 23                     | of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.   |  |
| For an organiza                              | on described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one   |  |
| contributor, duri                            | g the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific,  |  |
| literary, or educa                           | tional purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.   |  |
| ☐ For an organiza                            | on described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one   |  |
|  | ig the year, contributions exclusively for religious, charitable, etc., purposes, but no such  |  |
| •  | led more than \$1,000. If this box is checked, enter here the total contributions that were received   |  |
|  | or an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the   |  |
| • •  | plies to this organization because it received <i>nonexclusively</i> religious, charitable, etc., contributions  |  |
| totaling \$5,000 d                           | more during the year · · · · · · · · · · · · · · · · · · ·   |  |
| Caution: An organization                     | n that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990,   |  |
|  | t <b>must</b> answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its   |  |
| , ,,   | 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).  |  |

Name of organization
Northern Kentucky Children's Law Center Inc.

Employer identification number 61-1167352

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed. Part I (d) (a) (b) (c) Νo. Name, address, and ZIP + 4 **Total contributions** Type of contribution Person 1 George Gund Foundation **Payroll** Noncash 120,000 1845 Guildhall Building (Complete Part II for Cleveland, OH 44115 noncash contributions.) (d) (a) (b) (c) Νo. Name, address, and ZIP + 4 **Total contributions** Type of contribution Person X 2 Carol Ann & Ralph Haile Foundation **Payroll** Noncash 210,000 425 Walnut Street (Complete Part II for noncash contributions.) Cincinnati, OH 45202 (a) (b) (c) (d) **Total contributions** Type of contribution No. Name, address, and ZIP + 4 Person 3 Pfau Foundation **Payroll** Noncash 25,000 200 W Fourth Street (Complete Part II for noncash contributions.) Cincinnati, OH 45202 (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. Person X 4 United Way **Payroll** Noncash 2400 Reading Road 22,320 (Complete Part II for noncash contributions.) Cincinnati, OH 45202 (c) (d) (a) (b) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution **Person** 5 Lighthouse Youth Services **Pavroll** Noncash 401 E McMillan Street 39,108 (Complete Part II for noncash contributions.) Covington, KY 41011 (a) (b) (c) (d) Total contributions Type of contribution Name, address, and ZIP + 4 No. Person Χ 6 WHAS Crusade for Children **Payroll** Noncash 520 W Chestnut St 20,680 (Complete Part II for Louisville, KY 40202 noncash contributions.)

## SCHEDULE D (Form 990)

Department of the Treasury

Internal Revenue Service

**Supplemental Financial Statements** 

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

Attach to Form 990.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Employer identification number Name of the organization Northern Kentucky Children's Law Center Inc. 61-1167352 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts 1 2 Aggregate value of contributions to (during year) Aggregate value of grants from (during year) 3 Aggregate value at end of year ...... Did the organization inform all donors and donor advisors in writing that the assets held in donor advised 5 funds are the organization's property, subject to the organization's exclusive legal control? Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used 6 only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7. Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area Protection of natural habitat Preservation of a certified historic structure Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation 2 easement on the last day of the tax year. Held at the End of the Tax Year Total number of conservation easements ....... Total acreage restricted by conservation easements Number of conservation easements on a certified historic structure included in (a) Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the 3 Number of states where property subject to conservation easement is located 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, handling of violations, and enforcing conservation easements during the year 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) ...... Yes 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. Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Part III Complete if the organization answered "Yes" on Form 990, Part IV, line 8. If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1 .......... If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the 2 following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: Revenue included on Form 990, Part VIII, line 1 Assets included in Form 990, Part X

|          | t III   Organizations Maintaining C                    |                |                      |                      | ıres, or     | · Othe        | 61-116<br>r Similar A |        | (contii   | Page 2  |
|----------|--|----------------|----------------------|----------------------|--------------|---------------|-----------------------|--------|-----------|---------|
| 3        | Using the organization's acquisition, accession, a     |                |                      |                      |              |               |                       |        | •         |         |
| Ū        | collection items (check all that apply):               | na oaner recon | do, official arry of | are renewing are     | it are a sig | gi iiiioai it | 450 01 115            |        |           |         |
| а        | Public exhibition                                      | 4 F            | Loan or excha        | ngo programs         |              |               |                       |        |           |         |
| _        | =  | ů H            |                      | ige programs         |              |               |                       |        |           |         |
| b        | Scholarly research                                     | e _            | Other                |                      |              |               |                       |        |           |         |
| C        | Preservation for future generations                    |                |                      |                      |              |               | . 5 .                 |        |           |         |
| 4        | Provide a description of the organization's collecti   | ons and expla  | in now they furth    | er the organization  | on's exem    | ipt purp      | ose in Part           |        |           |         |
| _        | XIII.  |                |                      |                      |              |               |                       |        |           |         |
| 5        | During the year, did the organization solicit or rece  |                | •                    | · ·                  |              |               |                       |        |           |         |
| D        | assets to be sold to raise funds rather than to be r   |                | part of the orgar    | ization's collection | on?          |               |                       |        | Yes       | ∐ No    |
| Pai      | t IV Escrow and Custodial Arrang                       |                |                      | 00 5 ( 0 / 0         |              |               |                       |        | _         |         |
|          | Complete if the organization and                       | swered "Ye     | s" on Form 9         | 90, Part IV, II      | ne 9, or     | r repor       | ted an amo            | unt on | Form      |         |
|          | 990, Part X, line 21.                                  |                |                      |                      |              |               |                       |        |           |         |
| 1a       | Is the organization an agent, trustee, custodian or    | other interme  | diary for contribu   | itions or other as   | sets not     |               |                       |        | _         |         |
|          | included on Form 990, Part X?                          |                |                      |                      |              |               |                       |        | Yes       | ☐ No    |
| b        | If "Yes," explain the arrangement in Part XIII and of  | complete the f | ollowing table:      |                      |              |               |                       |        |           |         |
|          |  |                |                      |                      |              |               | А                     | mount  |           |         |
| С        | Beginning balance                                      |                |                      |                      |              | 1c            |                       |        |           |         |
| d        | Additions during the year                              |                |                      |                      |              | 1d            |                       |        |           |         |
| е        | 5 ,  |                |                      |                      |              | 1e            |                       |        |           |         |
| f        | Ending balance   |                |                      |                      |              | 1f            |                       |        |           |         |
| 2a       | Did the organization include an amount on Form 9       |                |                      |                      |              |               |                       |        | Yes       | Пис     |
|          | If "Yes," explain the arrangement in Part XIII. Che    |                | •                    |                      |              | •             |                       |        | _         | =       |
|          | t V Endowment Funds.                                   | CK Hele II the | expiariation nas i   | been provided on     | I Fait Aili  | •             |                       |        | · · · ·   | · L     |
| ı aı     | Complete if the organization ans                       | wered "Ve      | e" on Form 0         | 00 Part IV/ li       | no 10        |               |                       |        |           |         |
|          | Complete if the organization and                       |                |                      |                      |              |               |                       |        |           |         |
|          |  | (a) Current ye | ar (b) Pri           | or year (c) T        | wo years ba  | ick (         | d) Three years back   | k (e)  | Four year | rs back |
| 1a       | Beginning of year balance                              |                |                      |                      |              |               |                       | _      |           |         |
| b        | Contributions  |                |                      |                      |              |               |                       |        |           |         |
| С        | Net investment earnings, gains, and                    |                |                      |                      |              |               |                       |        |           |         |
|          | losses   |                |                      |                      |              |               |                       |        |           |         |
| d        | Grants or scholarships                                 |                |                      |                      |              |               |                       |        |           |         |
| е        | Other expenditures for facilities and                  |                |                      |                      |              |               |                       |        |           |         |
|          | programs   |                |                      |                      |              |               |                       |        |           |         |
| f        | Administrative expenses                                |                |                      |                      |              |               |                       |        |           |         |
| g        | End of year balance                                    |                |                      |                      |              |               |                       |        |           |         |
| 2        | Provide the estimated percentage of the current y      | ear end balan  | ce (line 1g, colur   | nn (a)) held as:     |              |               |                       |        |           |         |
| а        | Board designated or quasi-endowment                    | 9              | 6                    |                      |              |               |                       |        |           |         |
| b        | Permanent endowment > %                                |                |                      |                      |              |               |                       |        |           |         |
| С        | Temporarily restricted endowment                       | %              |                      |                      |              |               |                       |        |           |         |
|          | The percentages on lines 2a, 2b, and 2c should e       | gual 100%.     |                      |                      |              |               |                       |        |           |         |
| 3a       | Are there endowment funds not in the possession        |                | zation that are he   | ld and administe     | red for the  | e             |                       |        |           |         |
| - u      | organization by:                                       | or the organiz | addir that are me    | na ana aaniinioto    | 100 101 111  |               |                       |        | Ye        | s No    |
|          | (i) unrelated organizations · · · · · · · · ·          |                |                      |                      |              |               |                       |        | a(i)      | 3 110   |
|          | -  |                |                      |                      |              |               |                       | _      |           |         |
| <b>L</b> | (ii) related organizations                             |                | lon Cohadula D       |                      |              |               |                       |        | a(ii)     | +       |
| b        | If "Yes" on 3a(ii), are the related organizations list | -              |                      |                      |              |               |                       |        | 3b        |         |
| 4<br>Dai | Describe in Part XIII the intended uses of the orga    |                | owment funds.        |                      |              |               |                       |        |           |         |
| rai      | t VI Land, Buildings, and Equipme                      |                | o" on Farms 0        | 00 Dort 11 / 11      | no 11-       | C '           | -arm 000 D            | ort V  | line 10   | `       |
|          | Complete if the organization ans                       | swerea "Ye     | s on Form 9          | 90, Part IV, II      | ne 11a.      | See I         | -orm 990, P           | ап Х,  | iine 10   | J.      |
|          | Description of property                                | 1 ' '          | st or other basis    | (b) Cost or other b  | pasis        | . ,           | cumulated             | (d)    | Book val  | ue      |
|          |  | (i             | nvestment)           | (other)              |              | depi          | eciation              |        |           |         |
| 1a       | Land   | • •            |                      |                      |              |               |                       |        |           |         |
| b        | Buildings  | • •            |                      | 415,0                | 000          |               | 114,694               |        | 300       | ,306    |

|      | Complete if the organization answer                    | ed les officillis                    | 30, I alt IV, line II           | a. Occ i oiiii 330, i        | art A, iiile 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  |                                      | 415,000                         | 114,694                      | 300,306          |
| С    | Leasehold improvements                                 |                                      | 282,511                         | 219,065                      | 63,446           |
| d    | Equipment  |                                      | 229,679                         | 203,285                      | 26,394           |
| е    | Other  |                                      |                                 |                              |                  |
| Tota | I. Add lines 1a through 1e. (Column (d) must equal For | m 990. Part X. column (E             | 3). line 10c.)                  |                              | 390.146          |

Tota EEA Schedule D (Form 990) 2017

| Schedule D (Form 990) 2017 | Northern     | Kentucky | Children's | Law | Center | Inc. |  |
|----------------------------|--------------|----------|------------|-----|--------|------|--|
| Part VII Investments - Otl | ner Securiti | ies.     |            |     |        |      |  |

|                  | Complete if the organization answ                                    | wered '     | 'Yes" on Form 990, P         | art I  | V, line 11b. See Form 990, P                                | art X, line 12. |
|------------------|--|-------------|------------------------------|--------|---|-----------------|
|                  | (a) Description of security or category (including name of security) |             | (b) Book value               |        | (c) Method of valuation:<br>Cost or end-of-year market valu | ue              |
| (1) Financial of | derivatives  |             |                              |        |   |                 |
| (2) Closely-he   | eld equity interests   |             |                              |        |   |                 |
| (3) Other        |  | _           |                              |        |   |                 |
| (A)              |  | _           |                              |        |   |                 |
| (B)              |  |             |                              |        |   |                 |
| (C)              |  |             |                              |        |   |                 |
| (D)              |  |             |                              |        |   |                 |
| (E)              |  |             |                              |        |   |                 |
| (F)              |  |             |                              |        |   |                 |
| (G)              |  |             |                              |        |   |                 |
| (H)              |  |             |                              |        |   |                 |
|                  | must equal Form 990, Part X, col. (B) line 12.)                      | <b>&gt;</b> |                              |        |   |                 |
| Part VIII        | Investments - Program Related Complete if the organization answ      |             | 'Yes" on Form 990, P         | art I  | IV, line 11c. See Form 990, Pa                              | art X, line 13. |
|                  | (a) Description of investment  |             | (b) Book value               |        | (c) Method of valuation:<br>Cost or end-of-year market valu | ue              |
| (1)              |  |             |                              |        |   |                 |
| (2)              |  |             |                              |        |   |                 |
| (3)              |  |             |                              |        |   |                 |
| (4)              |  |             |                              |        |   |                 |
| (5)              |  |             |                              |        |   |                 |
| (6)              |  |             |                              |        |   |                 |
| (7)              |  |             |                              |        |   |                 |
| (8)              |  |             |                              |        |   |                 |
| (9)              |  |             |                              |        |   |                 |
|                  | must equal Form 990, Part X, col. (B) line 13.)                      | <b>&gt;</b> |                              |        |   |                 |
| Part IX          | Other Assets.  Complete if the organization answ                     | wered '     | 'Yes" on Form 990, P         | art I  | V, line 11d. See Form 990, P                                | art X, line 15. |
|                  |  | (a) Desc    | ription                      |        |   | (b) Book value  |
| (1)              |  |             |                              |        |   |                 |
| (2)              |  |             |                              |        |   |                 |
| (3)              |  |             |                              |        |   |                 |
| (4)              |  |             |                              |        |   |                 |
| (5)              |  |             |                              |        |   |                 |
| (6)              |  |             |                              |        |   |                 |
| (7)              |  |             |                              |        |   |                 |
| (8)              |  |             |                              |        |   |                 |
| (9)              |  |             |                              |        |   |                 |
|                  | n (b) must equal Form 990, Part X, col. (B) lir                      | ne 15.)     |                              |        |   |                 |
| Part X           | Other Liabilities.   |             |                              |        |   |                 |
|                  | Complete if the organization answ line 25.                           | wered '     | 'Yes" on Form 990, P         | Part I | V, line 11e or 11f. See Form 9                              | 990, Part X,    |
| 1.               | (a) Description of liability   |             | (b) Book value               |        |   |                 |
| (1) Federal ii   | ncome taxes  |             |                              |        |   |                 |
| (2)              |  |             |                              |        |   |                 |
| (3)              |  |             |                              |        |   |                 |
| (4)              |  |             |                              |        |   |                 |
| (5)              |  |             |                              |        |   |                 |
| (6)              |  |             |                              |        |   |                 |
| (7)              |  |             |                              |        |   |                 |
| (8)              |  |             |                              |        |   |                 |
| (9)              |  |             |                              |        |   |                 |
|                  | must equal Form 990, Part X, col. (B) line 25.)                      | <b>&gt;</b> |                              |        |   |                 |
|                  | uncertain tax positions. In Part XIII, provide th                    | ne text of  | the footnote to the organiza | ation' | 's financial statements that reports the                    |                 |

| Pai     | rt XI Reconciliation of Revenue per Audited Financial Statements W<br>Complete if the organization answered "Yes" on Form 990, Part IV,   |           | Return  | •                   |
|---------|---|-----------|---------|---------------------|
| 1       | Total revenue, gains, and other support per audited financial statements  | 1110 124. | 1       | 1 060 057           |
| 2       | Amounts included on line 1 but not on Form 990, Part VIII, line 12:   |           | •       | 1,068,957           |
| 2<br>a  | Net unrealized gains (losses) on investments  | (2.441)   |         |                     |
| a<br>b  | Donated services and use of facilities  | (3,441)   |         |                     |
| C       | Recoveries of prior year grants   | 26,200    |         |                     |
| d       | Other (Describe in Part XIII.)  |           |         |                     |
| e       | Add lines 2a through 2d   |           | 2e      | 22 750              |
| 3       | Subtract line 2e from line 1  |           | 3       | 22,759<br>1,046,198 |
| 4       | Amounts included on Form 990, Part VIII, line 12, but not on line 1:  |           | 3       | 1,046,196           |
| ът<br>а | Investment expenses not included on Form 990, Part VIII, line 7b 4a   | 2,598     |         |                     |
| b       | Other (Describe in Part XIII.)  | 2,396     |         |                     |
| C       | Add lines 4a and 4b   |           | 4c      | 2,598               |
| 5       | Total revenue. Add lines <b>3</b> and <b>4c</b> . ( <i>This must equal Form</i> 990, <i>Part I, line</i> 12.)   |           | 5       | 1,048,796           |
|         | rt XII Reconciliation of Expenses per Audited Financial Statements  |           |         | urn.                |
|         | Complete if the organization answered "Yes" on Form 990, Part IV  |           |         |                     |
| 1       | Total expenses and losses per audited financial statements  |           | 1       | 964,913             |
| 2       | Amounts included on line 1 but not on Form 990, Part IX, line 25:   |           |         |                     |
| а       | Donated services and use of facilities 2a   | 26,200    |         |                     |
| b       | Prior year adjustments  | ·         |         |                     |
| С       | Other losses  |           |         |                     |
| d       | Other (Describe in Part XIII.) 2d   |           |         |                     |
| е       | Add lines 2a through 2d · · · · · · · · · · · · · · · · · ·   |           | 2e      | 26,200              |
| 3       | Subtract line 2e from line 1  |           | 3       | 938,713             |
| 4       | Amounts included on Form 990, Part IX, line 25, but not on line 1:  |           |         |                     |
| а       | Investment expenses not included on Form 990, Part VIII, line 7b 4a   | 2,598     |         |                     |
| b       | Other (Describe in Part XIII.)  | ,         |         |                     |
| С       | Add lines 4a and 4b   |           | 4c      | 2,598               |
| 5       | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)   |           | 5       | 941,311             |
| Pai     | rt XIII Supplemental Information.   |           |         |                     |
|         | ide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and<br>art XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additiona |           | K, line |                     |
| _,      | ,   |           |         |                     |
|         |   |           |         |                     |
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|         |   |           |         |                     |

EEA Schedule D (Form 990) 2017

### **SCHEDULE G** (Form 990 or 990-EZ)

### **Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047 2017

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

| Name of the organization  |                        |                |                 |                                   |              | Employer ide                | ntification number  |
|---|------------------------|----------------|-----------------|-----------------------------------|--------------|-----------------------------|---------------------|
| Northern Kentucky Children's  | Law Center             | Inc.           |                 |                                   |              | 61-11                       | 67352               |
| Part I Fundraising Activities   |                        |                |                 | swered "Yes" on                   | Form 99      | 90, Part IV                 | , line 17.          |
| Form 990-EZ filers are not  | •                      | -              | -               |                                   |              |                             |                     |
| 1 Indicate whether the organization raise                                       | ed funds through a     |                | -               |                                   | -            |                             |                     |
| a Mail solicitations  |                        |                |                 | of non-government gra             | ants         |                             |                     |
| <b>b</b> Internet and email solicitations                                       |                        |                |                 | of government grants              |              |                             |                     |
| c Phone solicitations   |                        | g 📙            | Special fund    | draising events                   |              |                             |                     |
| d In-person solicitations   |                        |                |                 |                                   |              |                             |                     |
| 2a Did the organization have a written or                                       | oral agreement wi      | th any indivi  | dual (includi   | ng officers, directors, t         | rustees,     |                             |                     |
| or key employees listed in Form 990,  | Part VII) or entity ir | connection     | with profess    | sional fundraising serv           | ices?        | □ Ye                        | es 🗌 No             |
| <b>b</b> If "Yes," list the 10 highest paid individ                             | uals or entities (fu   | ndraisers) pı  | ursuant to ag   | greements under which             | h the fundr  | aiser is to be              |                     |
| compensated at least \$5,000 by the o   | rganization.           |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |
|   |                        | (iii) Did fund | draiser have    |                                   |              | ount paid to                | (vi) Amount paid to |
| <ul><li>(i) Name and address of individual<br/>or entity (fundraiser)</li></ul> | (ii) Activity          |                | control of      | (iv) Gross receipts from activity | ,            | tained by)<br>ser listed in | (or retained by)    |
| or chitty (turidialser)   | .,                     | contrib        | utions?         | nom douvity                       |              | ol. <b>(i)</b>              | organization        |
|   |                        | Yes            | No              |                                   |              | .,                          |                     |
| 1   |                        |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |
| 2   |                        |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |
| 3   |                        |                |                 |                                   |              |                             |                     |
| 4   |                        |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |
| 5   |                        |                |                 |                                   |              |                             |                     |
| 6   |                        |                |                 |                                   |              |                             |                     |
| 7   |                        |                |                 |                                   |              |                             |                     |
| 8   |                        |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |
| 9   |                        |                |                 |                                   |              |                             |                     |
| 10  |                        |                |                 |                                   |              |                             |                     |
|   |                        | 1              | 1               |                                   |              |                             |                     |
| Total   |                        |                | ▶               |                                   |              |                             |                     |
| 3 List all states in which the organization                                     | is registered or lice  | ensed to sol   | icit contributi | ions or has been notifi           | ed it is exe | mpt from                    |                     |
| registration or licensing.  |                        |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |
|   |                        |                |                 |                                   |              |                             |                     |

n 990 or 990-EZ) 2017 Northern Kentucky Children's Law Center Inc. 61-1167352

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

|                            |   |   | (a) Event #1  | (b) Event #2                               | (c) Other events           | (d) Total events<br>(add col. (a) through |
|----------------------------|---|---|---|--|----------------------------|---|
|                            |   |   | Dancing/Star  | All others                                 | None                       | col. <b>(c)</b> )                         |
| _                          |   |   | (event type)  | (event type)                               | (total number)             | V-7/                                      |
| Revenue                    | _   | O   | 77.040  | 0.046                                      |                            |   |
| eve                        | 1   | Gross receipts  | 75,043  | 8,046                                      |                            | 83,089                                    |
| ď                          | _   | Lance Cambrilla vitings   | 04.004  |  |                            |   |
|                            | 2   | Less: Contributions   | 34,824  |  |                            | 34,824                                    |
|                            | 3   | Gross income (line 1 minus  |   |  |                            |   |
|                            |   | line 2)   | 40,219  | 8,046                                      |                            | 48,265                                    |
|                            |   |   |   |  |                            |   |
|                            | 4   | Cash prizes   |   |  |                            |   |
|                            | _   | Noncoch prizes  |   |  |                            |   |
|                            | 5   | Noncash prizes  |   |  |                            |   |
| "                          | 6   | Rent/facility costs   |   |  |                            |   |
| ses                        | 0   | Reniviacinty costs  |   |  |                            |   |
| Direct Expenses            | 7   | Food and beverages  |   |  |                            |   |
| Ê                          | ′   | 1 ood and beverages   |   |  |                            |   |
| irec                       | 8   | Entertainment   |   |  |                            |   |
|                            | Ŭ   | Enertailment  |   |  |                            |   |
|                            | 9   | Other direct expenses   | 21,492  |  |                            | 21,492                                    |
|                            |   | очног ангостояронного   | 21,432  |  |                            | 21,192                                    |
|                            | 10  | Direct expense summary. Add lines   | 4 through 9 in column (d)   |  |                            | 21,492                                    |
|                            | 11  | Net income summary. Subtract line   | - ' '   |  |                            | 26,773                                    |
| Pa                         | rt II   |   |   | 'Yes" on Form 990, Par                     | t IV, line 19, or reported |   |
|                            |   | than \$15,000 on Form 990   | -EZ, line 6a.   |  |                            |   |
|                            |   |   |   | (b) Pull tabs/instant                      |                            | (d) Total gaming (add                     |
|                            |   |   |   |  |                            |   |
| nue                        |   |   | (a) Bingo   | bingo/progressive bingo                    | (c) Other gaming           | col. (a) through col. (c))                |
| evenue                     |   |   | (a) Bingo   |  | (c) Other gaming           |   |
| Revenue                    | 1   | Gross revenue   | (a) Bingo   |  | (c) Other gaming           |   |
| Revenue                    | 1   | Gross revenue   | (a) Bingo   |  | (c) Other gaming           |   |
|                            | 1   | Gross revenue · · · · · · · · · · · · · · · · · · ·   | (a) Bingo   |  | (c) Other gaming           |   |
|                            |   |   | (a) Bingo   |  | (c) Other gaming           |   |
|                            |   |   | (a) Bingo   |  | (c) Other gaming           |   |
|                            | 2   | Cash prizes   | (a) Bingo   |  | (c) Other gaming           |   |
|                            | 2   | Cash prizes   | (a) Bingo   |  | (c) Other gaming           |   |
| Direct Expenses Revenue    | 2   | Cash prizes   | (a) Bingo   |  | (c) Other gaming           |   |
|                            | 2   | Cash prizes   |   | bingo/progressive bingo                    |                            |   |
|                            | 2<br>3<br>4<br>5                              | Cash prizes   |   | bingo/progressive bingo                    |                            |   |
|                            | 2<br>3<br>4                                   | Cash prizes   |   | bingo/progressive bingo                    |                            |   |
|                            | 2<br>3<br>4<br>5                              | Cash prizes   |   | bingo/progressive bingo                    |                            |   |
|                            | 2<br>3<br>4<br>5                              | Cash prizes   |   | bingo/progressive bingo                    |                            |   |
|                            | 2<br>3<br>4<br>5<br>6                         | Cash prizes   | Yes % No 2 through 5 in column (d)  | bingo/progressive bingo  Yes %  No         | ☐ Yes% ☐ No                |   |
|                            | 2<br>3<br>4<br>5                              | Cash prizes   | Yes % No 2 through 5 in column (d)  | bingo/progressive bingo  Yes %  No         | ☐ Yes% ☐ No                |   |
| Direct Expenses            | 2<br>3<br>4<br>5<br>6<br>7<br>8               | Cash prizes   | Yes % No 2 through 5 in column (d) act line 7 from line 1, column   | bingo/progressive bingo  Yes %  No         | ☐ Yes% ☐ No                |   |
| <b>o</b> Direct Expenses   | 2 3 4 5 6 7 8 En                              | Cash prizes  Noncash prizes  Rent/facility costs  Other direct expenses  Volunteer labor  Direct expense summary. Add lines  Net gaming income summary. Subtr | Yes % No 2 through 5 in column (d) act line 7 from line 1, colum  | bingo/progressive bingo  Yes%  No  nn (d)  | ☐ Yes% ☐ No                | col. (a) through col. (c))                |
| <b>b</b> 6 Direct Expenses | 2<br>3<br>4<br>5<br>6<br>7<br>8<br>Entering 1 | Cash prizes   | Yes % No 2 through 5 in column (d) act line 7 from line 1, column on conducts gaming activition arming activities in each of                  | bingo/progressive bingo  Yes%  No  In (d)  | ☐ Yes% ☐ No                |   |
| <b>b</b> 6 Direct Expenses | 2<br>3<br>4<br>5<br>6<br>7<br>8<br>Entering 1 | Cash prizes   | Yes % No 2 through 5 in column (d) act line 7 from line 1, colum  | bingo/progressive bingo  Yes%  No  In (d)  | ☐ Yes% ☐ No                | col. (a) through col. (c))                |
| <b>b</b> 6 Direct Expenses | 2<br>3<br>4<br>5<br>6<br>7<br>8<br>Entering 1 | Cash prizes   | Yes % No 2 through 5 in column (d) act line 7 from line 1, column on conducts gaming activition arming activities in each of                  | bingo/progressive bingo  Yes%  No  In (d)  | ☐ Yes% ☐ No                | col. (a) through col. (c))                |
| d b 6                      | 2<br>3<br>4<br>5<br>6<br>7<br>8<br>En ls t    | Cash prizes   | Yes % No 2 through 5 in column (d) act line 7 from line 1, colum on conducts gaming activit   | bingo/progressive bingo  Yes%  No  In (d)  | ☐ Yes % ☐ No               | col. (a) through col. (c))                |
| Direct Expenses            | 2 3 4 5 6 7 8 En Is 1 If "                    | Cash prizes   | Yes% No  2 through 5 in column (d) act line 7 from line 1, column on conducts gaming activities in each of the consession revoked, suspendent | bingo/progressive bingo  Yes %  No  In (d) | ☐ Yes % ☐ No               | col. (a) through col. (c))                |
| Direct Expenses            | 2 3 4 5 6 7 8 En Is 1 If "                    | Cash prizes   | Yes % No 2 through 5 in column (d) act line 7 from line 1, colum on conducts gaming activit   | bingo/progressive bingo  Yes %  No  In (d) | ☐ Yes % ☐ No               | col. (a) through col. (c))                |

#### **SCHEDULE O**

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

### Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization Employer identification number 61-1167352 Northern Kentucky Children's Law Center Inc. 01. Form 990 governing body review (Part VI, line 11) 990 is reviewed by manangement and finance committee of board of directors before filing 02. Conflict of interest policy compliance (Part VI, line 12c) Organization requires all employees and board members to follow the written policy 03. CEO, executive director, top management comp (Part VI, line 15a) Board of Directors approves percentage increases 04. Governing documents, etc, available to public (Part VI, line 19) Conflict of interest statements, financial statements and governing documents are available for public inspection at the organizations main office in Covington Kentucky 05. List of other fees for services expenses (Part IX, line 11g) Contractual wages \$102,681 for program services, \$22,744 for management Payroll processing \$1,638 for management Bank fees \$2,214 for progam services, \$415 for management, \$138 fundraising 06. General explanation attachment Mission Statement: Children's Law Center, Inc. (CLC) is a unique non-profit legal service center committed to protecting the rights of children and youth allowing for the overcoming of barriers and successful transitioning into adulthood. CLC provides holistic, individualized legal support to child clients through direct service, public policy advocacy, training and

education, impact litigation, and juvenile defender support services.

CLC serves children

Schedule O (Form 990 or 990-EZ) (2017) Page 2 Name of the organization Employer identification number Northern Kentucky Children's Law Center Inc. 61-1167352 in Kentucky and Ohio, as well as working on regional and national levels regarding issues pertinent to children's rights