990

(Rev. January 2020)

Return of Organization Exempt From Income Tax

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

2019

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

Α	For the	2019 calendar y	ear, or t	ax year begin	ning	07-	01 , 2019 , a	and endi	ing	06	5-30 , 20 20		
В	Check if a	pplicable:	C Name	of organization No	rthern Kentu	cky Children'	s Law Cen	ter I	nc.	D Empl	oyer identification number		
	Address c	hange	Doing	business as Ch	ildren's Law	Center, Inc.					61-1167352		
	Name cha	inge	Numbe	er and street (or P.	O. box if mail is not delive	ered to street address)		Room/su	ite	E Telep	hone number		
	Initial retu	rn	L002 F	Russell St	treet						(859)431-3313		
	Final retur	rn/terminated	City or	town, state or pro	vince, country, and ZIP or	foreign postal code				G Gross	s receipts		
	Amended	return	Coving	ton, KY	41011					\$	871,770		
	Applicatio	n pending		and address of pri					H(a) Is this a g	group return	for subordinates? Yes X No		
									H(b) Are all s	(b) Are all subordinates included? Yes No			
ı	Tax-exem	pt status: X 501	(c)(3)	501(c) () (insert no.)	4947(a)(1) or	527		If "No,"	attach a lis	st. (see instructions)		
J	Website:			wky.org					1		n number 🕨		
K	Form of o	rganization: X Corp	_	·	ociation Other ►		L Year of formati	ion: 198			gal domicile: KY		
	art I	Summary											
			the organ	nization's miss	ion or most significa	ant activities: See	Schedule	2 0					
			9										
ce		-											
Activities & Governance		-											
Ver	2	Check this box	▶ ☐ if th	e organization	discontinued its on	erations or disposed	of more than	25% of i	ts net asse	ts			
တိ	3			ŭ		, line 1a)				1 1	19		
∘ŏ ′∩	4		· ·	J	• • • • • • • • • • • • • • • • • • • •	oody (Part VI, line 1b					19		
ties	5			-		9 (Part V, line 2a)					16		
άŠ	6					9 (1 alt v, 1111e 2a)					35		
Ą						c), line 12				· -			
											0		
	В	ivet unrelated bu	isiness ta	axable income	110111 F01111 990-1, 1	ine 39				. 76	0		
		Cantuib etiana an		(Dant) (III line	46)			-	Prior Year	0.50	Current Year		
Φ			-	•	•				751	,268	809,729		
Revenue	9	•		•	•						0		
ě	10			•)				,208	11,342		
œ	11					c, and 11e)				,179	15,603		
	12					I, column (A), line 12			768	,655	836,674		
	13					(1-3)		_			0		
	14	Benefits paid to					0						
S	15		•		•	column (A), lines 5-10	•	•	691	,943	671,260		
Expenses			_	,	, ,)					0		
×		-		•	lumn (D), line 25)		38,368						
Ш						e)				,018	217,621		
	II.					nn (A), line 25) .		٠ 📙		,961	888,881		
		Revenue less ex	penses.	Subtract line	18 from line 12			•	(182	,306)	(52,207)		
ō	8 2 2 2								nning of Curre	ent Year	End of Year		
sset	20	Total assets (Pa	rt X, line	-,				· —		,100	902,394		
Net Assets or	21	Total liabilities (F		,						,958	207,605		
_				ces. Subtract	line 21 from line 20			•	743	,142	694,789		
	art II	Signature											
						ng schedules and statemer nation of which preparer ha		of my know	wledge and bel	iet, it is			
					•								
e:.		Acena E											
Sig		Signature of o	officer							Da	te		
He	re				Director								
		Type or print		itle	T								
		Print/Type prepare	r's name		Preparer's signature	F Wesp CPA	Date		Check	X if	PTIN		
Pa		KATHLEEN	F WESF	CPA	Nurveen	i rvesp CTA	12-17-20	20	self-em	ployed	P00169473		
Pre	eparer	Firm's name		KATHLEEN	F WESP CPA			F	Firm's EIN				
Us	e Only	/ Firm's address ▶		223 SW 4	OTH ST			F	Phone no.				
				CAPE COR	AL FL 33914					513-	378-4046		
May	the IRS	discuss this retu	ım with th	ne preparer sh	own above? (see ir	nstructions)					X Yes No		

61-1167352

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Part IV **Checklist of Required Schedules**

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
•	complete Schedule A	1	х	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	2	Х	
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		х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)	3		
	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		х
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	5		х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors			
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If			
	"Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
	complete Schedule D, Part III	8		Х
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	•		
40	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,	10		
••	VII, VIII, IX, or X as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a	x	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIL	11b		х
С				
	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			
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
e		11e		Х
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If</i> "Yes," complete Schedule D, Part X	11f		v
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete</i>			Х
124	Schedule D, Parts XI and XII	12a	х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If			
	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		х
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		х
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		Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other	40		
17	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		Х
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	v	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on	17	Х	
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	х	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?	.,	41	
	If "Yes," complete Schedule G, Part III	19		х
20 a		20a		x
b		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		х

Form 990 (2019) Northern Kentucky Children's Law Center Inc. Page 4 61-1167352 Part IV **Checklist of Required Schedules** (continued) Yes No 22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on 22 Х 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 23 Х 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 24a х 24b Did the organization maintain an escrow account other than a refunding escrow at any time during the year 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 25a Х 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? 25b Х Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% X 27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these 27 x 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions): A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If 28a Х **b** A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV............. Х A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If 28c х 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M. 29 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified 30 Х 31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N. Part I. 31 х 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," 32 Х 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations 33 Х Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, 34 х 35a Х 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 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable 36 36 Х 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 Х 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O. 38 х Statements Regarding Other IRS Filings and Tax Compliance Part V Yes No 9 0 c Did the organization comply with backup withholding rules for reportable payments to vendors and

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

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax			
	Statements, filed for the calendar year ending with or within the year covered by this return 2a 16			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	х	
	Note : If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		х
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		Х
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		Х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х
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			
	gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
	and services provided to the payor?	7a		Х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	_		
	required to file Form 8282?	7c		Х
d	If "Yes," indicate the number of Forms 8282 filed during the year	_		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		Х
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. Did the sponsoring organization make any taxable distributions under section 4966?	9a		
a b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:	90		
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:	-		
 а	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources			
_	against amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
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		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which			
	the organization is licensed to issue qualified health plans			
С	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		х
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule Q	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		х
	If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		х
	If "Yes," complete Form 4720, Schedule O.			

Part VI

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

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

Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year			
	If there are material differences in voting rights among members of the governing body, or			
	if the governing body delegated broad authority to an executive committee or similar			
	committee, explain on Schedule O.			
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?	2		х
3	Did the organization delegate control over management duties customarily performed by or under the direct			
	supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		х
6	Did the organization have members or stockholders?	6		х
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint			
	one or more members of the governing body?	7a		х
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			
	stockholders, or persons other than the governing body?	7b		х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
	the year by the following:			
а	The governing body?	8a	х	
b	Each committee with authority to act on behalf of the governing body?	8b	х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at			
	the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		х
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		х
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,			
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	х	
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	12a	х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	х	
С	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?	13	х	
14	Did the organization have a written document retention and destruction policy?	14	х	
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?			
а	The organization's CEO, Executive Director, or top management official	15a	x	
b	Other officers or key employees of the organization	15b		х
	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		х
Sec	etion C. Disclosure			
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 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)			_
	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.			
	Own website Another's website Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,			
	and financial statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			

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

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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.

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

		(C)			
(A)	(B)	Position (do not check more than one	(D)	(E)	(F)
Name and title	Average	box, unless person is both an	Reportable	Reportable	Estimated amou
	hours	officer and a director/trustee)	compensation	compensation	of other
	per week		from the	from related	compensation

\	from the anization and ad organizations
	0
(1) Jennifer Anstaett 1.00	0
Board Member X 0 0	
(2) Jennifer Branch, Esq 1.00	
Board Member X 0 0	0
(3) Marcus Coleman 1.00	
Board Member X 0 0	0
(4) Rocco D'Ascenzo, Esq 1.00	
Board Member X 0 0	0
(5) Caroa Leader, Esq 1.00	
Board Member X X 0 0	0
(6) Brian Morris, Esq 1.00	
Board Member X 0 0	0
(7) Dave Nienaber 5.00	
Vice President X X 0 0	0
(8) Louise Roselle, Esq 1.00	
Board Member X 0 0	0
(9) Jonathan Thornberry 1.00	
Board Member X 0 0	0
(10)Acena_Beck 40.00	
Executive Director X X 83,782 0	0
(11)Rhonda Schechter 1.00	
Board Member X 0 0	0
(12)James Cummins 5.00	
President X X 0 0	0
(13)Mikaela Patton 1.00	
Board Member X 0 0	0
(14)Alexandre Regina 1.00	
Treasurer X X 0 0	0

EEA Form **990** (2019)

Part	VII Section A. Officers, Directors, Trustee	es, Key Emp	loyee	s, ar	nd H	ligh	est Co	mp	ensated Employe	es (continued)			
					((C)							
	(A) Name and title	(B) Average hours per week	box	, unles	eck m ss pei	rson i	han one s both ar r/trustee)		(D) Reportable compensation from the organization	(E) Reportable compensation from related organizations	co	(F) nated am of other mpensat	r tion
		(list any hours for related organizations below dotted line)	or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(W-2/1099-MISC)	(W-2/1099-MISC)	orga	anization d organi	and
	uren Wells	1.00	x						0	0			0
	chael Whiteman	1.00)							-			
	Member		x						0	0			0
	di_Godsey	1.00								-			
	Member		x						0	0			0
		1.00							0	0			
	David Bender				v				0	0			0
Secre		1 00	X		Х				U	0			U
	ivia Keller	1.00							0				^
		1 00	X						U	0			0
	rla Leader	1.00							•				^
	Member		х						0	0			0
(22)													
(23)													
(24)													
(25)													
1b	Subtotal							٠ .					
С	Total from continuation sheets to Part VII, Sect	tion A .						٠ .					
d	Total (add lines 1b and 1c)							· •	83,782	0			0
2	Total number of individuals (including but not limit								ore than \$100,000	of			
	reportable compensation from the organization	>											C
												Yes	No
3	Did the organization list any former officer, direct		-				-						
	employee on line 1a? If "Yes," complete Schedu										3		Х
4	For any individual listed on line 1a, is the sum of re												
	organization and related organizations greater th	nan \$150,000)? If "\	es,"	' con	nple	te Sch	edul	le J for such				
	individual										4		х
5	Did any person listed on line 1a receive or accrue	compensation	n from	n any	unr unr	elate	ed orga	aniza	ation or individual				
	for services rendered to the organization? If "Yes	s," complete	Sched	lule .	J for	suc	h pers	on			5	$oxed{oxed}$	X
Section	on B. Independent Contractors												
1	Complete this table for your five highest compensa	ited independ	dent co	ntrad	ctors	s tha	t recei	ved	more than \$100,00	00 of			
	compensation from the organization. Report comp	ensation for	the cal	enda	ar ye	ear e	ending	with	or within the organ	nization's tax year.			
	(A)								(B)		(C)		
	Name and business address	SS							Description of service	es	Compen	sation	
2	Total number of independent contractors (includin received more than \$100,000 of compensation from	-				sted	above)) wh	0				

Form 990 (2019) Part VIII

Statement of Revenue

		Check if Schedule O contains a resp	onse or n	ote to any line in thi	s Part VIII			
					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
	1a	Federated campaigns	. 1a					
(0	b	Membership dues						
ants	C	Fundraising events						
ي ق	d	Related organizations						
Contributions, Gifts, Grants and Other Similar Amounts	e	Government grants (contributions) .		417,239				
a,s Bia	f	All other contributions, gifts, grants,		117,233				
Sir		and similar amounts not included abov	e 1f	392,490				
but the	q	Noncash contributions included in	٠ 	392,490				
E O	9	lines 1a-1f	. 1g	¢				
နှင့်	h	Total. Add lines 1a-1f			000 700			
	n	Total. Add lines ra-11		809,729				
	2-			Business Code				
8	2a							
je Š	b							
Program Service Revenue	C							
	d							
5 _	е							
•		All other program service revenue						
	g	Total. Add lines 2a-2f		• • • • • • •				
	3	Investment income (including dividends,						
		other similar amounts)			8,821			8,821
	4	Income from investment of tax-exempt b						
	5	Royalties						
		(i)	Real	(ii) Personal				
	6a	Gross rents 6a						
	b	Less: rental expenses 6b						
	С	Rental income or (loss) 6c						
	d	Net rental income or (loss)						
	7a	Gross amount from (i) Se	curities	(ii) Other				
		sales of assets						
	h	other than inventory Less: cost or other basis	36,520					
e	"	and sales expenses 7b	33,999					
Revenue	С	Gain or (loss) 7c	2,521					
Re	d	Net gain or (loss)			2,521			2,521
ъ	1	Gross income from fundraising						
Othe		events (not including \$						
		of contributions reported on line						
		1c). See Part IV, line 18	8a	16,700				
	b	Less: direct expenses						
	С	Net income or (loss) from fundraising ev	ents .		15,603			15,603
	l .	Gross income from gaming						
		activities, See Part IV, line 19	9a					
	b	Less: direct expenses)				
		Net income or (loss) from gaming activi						
		Gross sales of inventory, less						
	IUa	returns and allowances	10a	1				
	b	Less: cost of goods sold						
	l .	Net income or (loss) from sales of inver						
		Tet modifie of (1003) from saids of friver	y <u></u>	Business Code				
S	11a			Dualifeas Code				
Miscellanous Revenue	b							
llar		-						
Sce Rev	ر 2	All other revenue						
Ξ̈́								
		Total. Add lines 11a-11d			004:	0	-	
	12	Total revenue. See instructions			836.674	. 0	0	26.945

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). X Check if Schedule O contains a response or note to any line in this Part IX (B) Program service (D) Fundraising (A) Total expenses Do not include amounts reported on lines 6b. 7b. 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 Grants and other assistance to domestic 2 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, 83,782 67,026 <u>4,</u>189 12,567 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 406,366 76,194 507,958 25,398 7 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 9 Other employee benefits 34,374 27,499 5,156 1,719 10 45,146 36,117 6,772 2,257 11 Fees for services (nonemployees): b 7,548 7,548 d Professional fundraising services. See Part IV, line 17 . f 2,659 2,659 Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) 58,534 49,125 9,409 12 475 475 13 12,517 10,969 1,164 384 14 15 16 23,035 131 28,794 5,628 17 10,740 8,592 2,148 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 19 Conferences, conventions, and meetings 3,147 2,518 629 20 3,397 3,397 21 22 Depreciation, depletion, and amortization 37,410 29,928 5,612 1,870 23 11,304 9,043 2,261 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) 495 a Telephone 9,902 7,922 1,485 Miscellaneous 2,195 2,195 1,151 23,021 18,417 3,453 c Equipment maintenance d Membership dues 5,978 4,782 897 299 e All other expenses Total functional expenses. Add lines 1 through 24e. . 25 888,881 701,339 149,174 38,368 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ∐ if following SOP 98-2 (ASC 958-720)

Form 990 (2019) No Part X Balance Sheet

		Check if Schedule O contains a response or note to any line in this Part X			
			(A)		(B)
			Beginning of year		End of year
	1	Cash - non-interest-bearing		1	150,612
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	78,020	4	108,282
	5	Loans and other receivables from any current or former officer, director,	_		
		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined			
		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
w	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
As	9	Prepaid expenses and deferred charges	15,543	9	11,930
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 953,102			
	b	Less: accumulated depreciation 10b 616,216	365,998	10c	336,886
	11	Investments - publicly traded securities	296,310	11	294,684
	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 33)	810,100	16	902,394
	17	Accounts payable and accrued expenses	6,892	17	7,475
	18	Grants payable		18	
	19	Deferred revenue		19	195,975
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
S	22	Loans and other payables to any current or former officer, director,			
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35%			
ja G		controlled entity or family member of any of these persons		22	
_	23	Secured mortgages and notes payable to unrelated third parties	60,066	23	4,155
	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	66,958	26	207,605
		Organizations that follow FASB ASC 958, check here			
S		and complete lines 27, 28, 32, and 33.			
Ĕ	27	Net assets without donor restrictions	729,730	27	626,439
3ala	28	Net assets with donor restrictions	13,412	28	68,350
Jd E		Organizations that do not follow FASB ASC 958, check here			
Ξ		and complete lines 29 through 33.			
ō	29	Capital stock or trust principal, or current funds		29	
sets	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated income, or other funds		31	
Ş E	32	Total net assets or fund balances		32	694,789
_	33	Total liabilities and net assets/fund balances	810,100	33	902,394

Form **990** (2019) EEA

JIIII	1990 (2019) Northern Kentucky Children's Law Center Inc. 6	1-1167352		Pa	age 1 2
Par	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1		836,	674
2	Total expenses (must equal Part IX, column (A), line 25)	2		888,	881
3	Revenue less expenses. Subtract line 2 from line 1	3		(52,	207
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		743,	142
5	Net unrealized gains (losses) on investments	5		3,	854
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	32, column (B))	10		694,	789
Par	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				. \Box
				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		х
	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	х	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a				
	separate basis, consolidated basis, or both:				
	▼ Separate basis □ Consolidated basis □ Both consolidated and separate basis □ Consolidated basis □ Consolid				
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	х	
	If the organization changed either its oversight process or selection process during the tax year, explain on				
	Schedule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Single Audit Act and OMB Circular A-133?		3a		х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the				

Form **990** (2019)

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

EEA

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.

2019 Open to Public

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

(Form 990 or 990-EZ)

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

Inspection

Employer identification number

Nor	orthern Kentucky Children's Law Center Inc. 61-1167352							
Pa	rt I	Reason for Public Charity	/ Status (All or	ganizations must c	omplete	this part.) See instructions	•
The	orgai	nization is not a private foundation beca	ause it is: (For lines	s 1 through 12, check on	ly one box.)		
1		A church, convention of churches, or	association of chu	rches described in sect	ion 170(b)	(1)(A)(i).		
2		A school described in section 170(b)	(1)(A)(ii). (Attach	Schedule E (Form 990 o	or 990-EZ).)		
3	Ц	A hospital or a cooperative hospital s	ervice organization	n described in section 1	70(b)(1)(A)(iii).		
4		A medical research organization ope	rated in conjunctio	n with a hospital describ	ed in sect	ion 170(b)	(1)(A)(iii). Enter the	
		hospital's name, city, and state:						
5		An organization operated for the bene	_	university owned or opera	ated by a g	overnment	al unit described in	
		section 170(b)(1)(A)(iv). (Complete						
6		A federal, state, or local government	•					
7	X	An organization that normally receives	•	• • • • •	vernmental	unit or fron	n the general public	
		described in section 170(b)(1)(A)(vi						
8	Н	A community trust described in secti					20 1 1 4 10	
9	Ш	An agricultural research organization						le
		or university or a non-land-grant colle	ge of agriculture (s	see instructions). Enter th	ie name, cit	y, and state	e of the college or	
10		university:	o: (1) mara than 22	1 1/20/ of its support from	n aantributi	ana mamba	arabin food and aroos	
10		An organization that normally received receipts from activities related to its e	` '	• • • • • • • • • • • • • • • • • • • •				
		support from gross investment income	•		. ,	,		
		acquired by the organization after Ju-		,			om buomicosco	
11		An organization organized and opera			•	,		
12	П	An organization organized and operat	•	•			carry out the purposes	
		of one or more publicly supported org	•			•		
		Check the box in lines 12a through 12						
	а	Type I. A supporting organization	n operated, superv	ised, or controlled by its	supported	organizati	on(s), typically by givin	ıg
		the supported organization(s) the	power to regularly	appoint or elect a majo	rity of the d	irectors or	trustees of the	
		supporting organization. You mu	st complete Part	IV, Sections A and B.				
	b	Type II. A supporting organizatio	n supervised or co	entrolled in connection w	ith its supp	orted orga	nization(s), by having	
		control or management of the sup	porting organization	on vested in the same pe	ersons that o	control or m	nanage the supported	
		organization(s). You must comp	lete Part IV, Sect	ions A and C.				
	С		. A supporting orga	anization operated in co	nnection w	ith, and fun	ctionally integrated wi	th,
		its supported organization(s) (see		-				
	d	☐ Type III non-functionally integr						n(s)
		that is not functionally integrated.					t and an attentiveness	
		requirement (see instructions). Y	•				S	
	е	Check this box if the organization				a Type I, I	ype II, Type III	
	£	functionally integrated, or Type III						
	f	Enter the number of supported organic Provide the following information about		anization(s)				• • • •
	g	Name of supported organization	(ii) EIN	(iii) Type of organization	(iv) Is the o	rganization	(v) Amount of monetary	(vi) Amount of
	(1)	Traine of supported organization	(11) = 114	(described on lines 1-10	listed in you	-	support (see	other support (see
				above (see instructions))	docum	ent?	instructions)	instructions)
					Yes	No		
(A)								
(D)								
(B)								
(C)								
(C)								
(D)								
								
(E)								
. , T-4-								

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) Part II (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	ction A. Public Support						
Cal	endar year (or fiscal year beginning in)▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	768,766	870,243	1,012,028	751,268	809,729	4,212,034
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	768,766	870,243	1,012,028	751,268	809,729	4,212,034
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)						514,770
6	Public support. Subtract line 5 from line 4						3,697,264
	ction B. Total Support						
Cal	endar year (or fiscal year beginning in)▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7	Amounts from line 4	768,766	870,243	1,012,028	751,268	809,729	4,212,034
8	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties and income from						
	similar sources	6,901	7,484	9,739	10,780	8,821	43,725
9	Net income from unrelated business			_	-	-	
	activities, whether or not the business						
	is regularly carried on						
10	Other income. Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part VI.)						
11	Total support. Add lines 7 through 10						4,255,759
	Gross receipts from related activities, etc. (se	ee instructions)				12	
	First five years. If the Form 990 is for the or				L	section 501(c)	(3)
	organization, check this box and stop here	-			-		· · ·
Sec	ction C. Computation of Public Support						
	Public support percentage for 2019 (line 6, c			olumn (f))		14	86.88 %
	Public support percentage from 2018 Sched				-	15	85.76 %
16a	33 1/3% support test - 2019. If the organiza	ation did not che	eck the box on	line 13, and lin	e 14 is 33 1/3	% or more, che	ck this
	box and stop here . The organization qualified						
b	33 1/3% support test - 2018. If the organiza						
	this box and stop here . The organization qu						_
17a	10%-facts-and-circumstances test - 2019.	•		-			
	10% or more, and if the organization meets						
	Part VI how the organization meets the "fact				-		
	organization			•	•		_
	10%-facts-and-circumstances test - 2018.						
h	Lord and an employed took Lord						
b	15 is 10% or more, and if the organization m	eels me racis-					
b	15 is 10% or more, and if the organization meets					-	cly
b	Explain in Part VI how the organization meet	ts the "facts-and	d-circumstance	es" test. The or	ganization qua	lifies as a publi	_
		ts the "facts-and	d-circumstance	es" test. The org	ganization qua	lifies as a publi	_

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

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

Sed	ction A. Public Support						
Cal	endar year (or fiscal year beginning in)▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 fumished in any activity that is related to the						
	organization's tax-exempt purpose						
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513.						
4	Tax revenues levied for the						
	organization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3						
	received from disqualified persons						
b	Amounts included on lines 2 and 3						
	received from other than disqualified						
	persons that exceed the greater of \$5,000						
	or 1% of the amount on line 13 for the year						
	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from						
	line 6.)						
	ction B. Total Support			T			
	endar year (or fiscal year beginning in)▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
	Amounts from line 6						
10a	Gross income from interest, dividends,						
	payments received on securities loans, rents,						
L	royalties, and income from similar sources						
D	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
_	acquired after June 30, 1975						
	Net income from unrelated business						
11							
	activities not included in line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or						
14	loss from the sale of capital assets						
	(Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)						
14	First five years. If the Form 990 is for the or	∟ rganization's fi	rst second thi	rd fourth or fit	⊥ fth tax vear as a	section 501(c)(3)
•	organization, check this box and stop here						
Sec	ction C. Computation of Public Suppor						<u> </u>
	Public support percentage for 2019 (line 8, c			column (f)) .		15	%
	Public support percentage from 2018 Sched					16	%
	ction D. Computation of Investment In					1 1	70
	Investment income percentage for 2019 (line			ine 13. columr	n (f))	17	%
	Investment income percentage from 2018 Se		• •			18	——————————————————————————————————————
	33 1/3% support tests - 2019. If the organiz						
	17 is not more than 33 1/3%, check this box						
b	33 1/3% support tests - 2018. If the organiz	-	-	-			
	line 18 is not more than 33 1/3%, check this						
20	Private foundation. If the organization did r	-	_	-	•		

Part IV Supporting

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?
- 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 (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? 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
		. 03	
	1		
	•		
	2		
	3a		
	3b		
	20		
	3с		
	4a		
	44		
	4b		
	1.5		
	4c		
	5a		
	5b		
	5с		
	6		
	-		
	7		
	8		
	9a		
	9b		
	0-		
	9с		
	10a		
	iva		
	10b		
A (Fo		or 990-E	EZ) 2019

Par	t IV 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)			
	below, the governing body of a supported organization?	11a		
	A family member of a person described in (a) above?	11b		
	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c		
Sect	ion B. Type I Supporting Organizations			
1	Did the directors, trustees, or membership of one or more supported organizations have the power to		Yes	No
	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 Part			
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sect	ion C. Type II Supporting Organizations			
			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		
Sect	ion D. All Type III Supporting Organizations			
			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		
Sect	ion E. Type III Functionally Integrated Supporting Organizations			
	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see in:	struc	tions)	
а	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>			
С	The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see in	struct	ions,
2	Activities Test. Answer (a) and (b) below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	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		
	Parent of Supported Organizations. <i>Answer (a) and (b) below.</i>			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or	2-		
J.	trustees of each of the supported organizations? <i>Provide details in Part VI</i> .	3a		
р	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			

of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

ched	dule A (Form 990 or 990-EZ) 2019 Northern Kentucky Children's Law C	enter Inc	. 61-116	7352 Page
	rt V Type III Non-Functionally Integrated 509(a)(3) Supportin			7002
	Check here if the organization satisfied the Integral Part Test as a qual			in in Part VI). See
	instructions. All other Type III non-functionally integrated supporting of			•
				(B) Current Year
ec	tion A - Adjusted Net Income		(A) Prior Year	(optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
СО	ollection of gross income or for management, conservation, or			
ma	aintenance of property held for production of income (see instructions)	6		
	Other expenses (see instructions)	7		
	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
	tion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
ins	structions for short tax year or assets held for part of year):			
	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
	Discount claimed for blockage or other			
fa	actors (explain in detail in Part VI):			
	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 amo	ount,		
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		
	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sec	tion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		

emergency temporary reduction (see instructions). instructions).

3

4

5

6

Enter 85% of line 1.

Enter greater of line 2 or line 3.

Income tax imposed in prior year

Minimum asset amount for prior year (from Section B, line 8, Column A)

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

Dart V	Type III Non-Functionally	untograted 500(a)(3)	Supporting ()raanizatione	(continued)
raitv	I VDE III NOII-FUIICUOIIAIIV	v iiileuraleu jujianj	<i>i</i> Subbortina (Ji uai iiZalioi i5	(COHUHUCA)

	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	/ - - - - - - - -	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
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			
	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	Total annual distributions. Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which the	organization is respons	ive	
	(provide details in Part VI). See instructions.	J		
9	Distributable amount for 2019 from Section C, line 6			
_	Line 8 amount divided by line 9 amount			
	, , , , , , , , , , , , , , , , , , ,		(ii)	(iii)
	Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	Underdistributions Pre-2019	Distributable Amount for 2019
1	Distributable amount for 2019 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2019			
	(reasonable cause required - explain in Part VI). See			
	instructions.			
3	Excess distributions carryover, if any, to 2019			
	From 2014			
b	From 2015			
	From 2016			
d	From 2017			
	From 2018			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2019 distributable amount			
i	Carryover from 2014 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2019 from			
	Section D, line 7: \$			
а	Applied to underdistributions of prior years			
b	Applied to 2019 distributable amount			
С	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2019, if			
	any. Subtract lines 3g and 4a from line 2. For result			
	greater than zero, explain in Part VI . See instructions.			
6	Remaining underdistributions for 2019. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2020. Add lines 3j			
	and 4c.			
8	Breakdown of line 7:			
а	Excess from 2015			
b	Excess from 2016			
С	Excess from 2017			
d	Excess from 2018			
е	Excess from 2019			

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

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

Schedule of Contributors

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

2019

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

Name of the organization **Employer identification number** Northern Kentucky Children's Law Center Inc. 61-1167352 Organization type (check one):

Filers of:	Section:			
Form 990 or 990-EZ	▼ 501(c)(3) (enter number) organization			
	4947(a)(1) nonexempt charitable trust not treated as a private foundation			
	527 political organization			
Form 990-PF	501(c)(3) exempt private foundation			
	4947(a)(1) nonexempt charitable trust treated as a private foundation			
	501(c)(3) taxable private foundation			
Check if your organize	ation is covered by the General Rule or a Special Rule .			
Note: Only a section instructions.	501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See			
General Rule				
or more (in r	ization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 noney or property) from any one contributor. Complete Parts I and II. See instructions for determining a total contributions.			
Special Rules				
regulations 13, 16a, o	anization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.			
_	anization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific,			
literary, or	educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.			
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year				
-	ation that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its			

Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Employer identification number

61-1167352

Part I	Contributors (see instructions). Use duplicate copie	es of Part I if additional space is n	eeaea.
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	George Gund Foundation 1845 Guildhall Building Cleveland, OH 44115	\$100,000	Person x Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
	Lighthouse Youth Services 401 E McMillan Street Covington, KY 41011	\$\$	Person x Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3	Kentucky Colonels 945 South First Street Louisville, KY 40203	\$18,350	Person x Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
			Person
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person

SCHEDULE D (Form 990)

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.

Department of the Treasury Internal Revenue Service Name of the organization

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

2019

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

Nor	thern Kentucky Children's Law Center Inc.		61-1167352		
Pa	rt I Organizations Maintaining Donor Advised Funds or Other Sim	ilar Funds or Accoun	its.		
	Complete if the organization answered "Yes" on Form 990, Part IV,				
	(a) Donora	dvised funds	(b) Funds and other accounts		
1	Total number at end of year				
2	Aggregate value of contributions to (during year)				
3	Aggregate value of grants from (during year)				
4	Aggregate value at end of year				
5	Did the organization inform all donors and donor advisors in writing that the assets h	eld in donor advised			
	funds are the organization's property, subject to the organization's exclusive legal co		Yes No		
6	Did the organization inform all grantees, donors, and donor advisors in writing that gr				
	only for charitable purposes and not for the benefit of the donor or donor advisor, or f				
	conferring impermissible private benefit?		Yes No		
Pa	rt II Conservation Easements.				
	Complete if the organization answered "Yes" on Form 990, Part IV	'. line 7.			
1	Purpose(s) of conservation easements held by the organization (check all that apply				
	Preservation of land for public use (e.g., recreation or education)		historically important land area		
	Protection of natural habitat		certified historic structure		
	Preservation of open space				
2	Complete lines 2a through 2d if the organization held a qualified conservation contribu	ition in the form of a conse	ervation		
_	easement on the last day of the tax year.		Held at the End of the Tax Year		
а	Total number of conservation easements		2a		
b	Total acreage restricted by conservation easements		2b		
c	Number of conservation easements on a certified historic structure included in (a)		2c		
d	Number of conservation easements included in (c) acquired after 7/25/06, and not o		10		
ű	historic structure listed in the National Register		2d		
3	Number of conservation easements modified, transferred, released, extinguished, or				
Ū	tax year	terrimated by the organis	zation daming the		
4	Number of states where property subject to conservation easement is located				
5	Does the organization have a written policy regarding the periodic monitoring, inspec	tion handling of			
•			Yes No		
6	Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, ar				
·	•	d officially consolvation	caccine damig the year		
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, and er	oforcing conservation ease	ements during the year		
•	► \$	noroning control valient cack	ornorite daming the year		
8	Does each conservation easement reported on line 2(d) above satisfy the requirement	nts of section 170(h)(4)(F	3)(i)		
	and section 170(h)(4)(B)(ii)?				
9	In Part XIII, describe how the organization reports conservation easements in its rev				
	balance sheet, and include, if applicable, the text of the footnote to the organization's	·			
	organization's accounting for conservation easements.		3332333		
Pa	rt III Organizations Maintaining Collections of Art, Historica	l Treasures, or Oth	er Similar Assets.		
	Complete if the organization answered "Yes" on Form 990, Part I				
1a	If the organization elected, as permitted under FASB ASC 958, not to report in its re		ance sheet works		
	of art, historical treasures, or other similar assets held for public exhibition, education				
	service, provide, in Part XIII the text of the footnote to its financial statements that describes these items.				
b	If the organization elected, as permitted under FASB ASC 958, to report in its reven		sheet works of		
-	art, historical treasures, or other similar assets held for public exhibition, education, or				
	provide the following amounts relating to these items:	r roccaron in rannorance	or public corvice,		
	(i) Revenue included on Form 990, Part VIII, line 1		▶ \$		
	(ii) Assets included in Form 990, Part X		•		
2	If the organization received or held works of art, historical treasures, or other similar				
_	following amounts required to be reported under FASB ASC 958 relating to these it		PIOVIDE LIE		
•	Revenue included on Form 990, Part VIII, line 1		▶ ¢		
a h					
b	Assets included in Form 990, Part X		🔻 🏺		

	le D (Form 990) 2019 Northern Kentuc				61-1167	
Par						sets (continued)
3	Using the organization's acquisition, accession	n, and other records,	check any of the foll	owing that make si	gnificant use of its	
	collection items (check all that apply):					
а	Public exhibition		_	or exchange progr	ams	
b	Scholarly research		e U Other			
C	Preservation for future generations					
4	Provide a description of the organization's col XIII.	llections and explain I	now they further the	organization's exer	mpt purpose in Part	
5	During the year, did the organization solicit or	receive donations of	art, historical treasu	res, or other similar	•	
	assets to be sold to raise funds rather than to	be maintained as pa	rt of the organization	n's collection?		☐ Yes ☐ No
Par	t IV Escrow and Custodial Arra	ngements.				
	Complete if the organization and 990, Part X, line 21.	answered "Yes"	on Form 990, Pa	art IV, line 9, oi	r reported an amo	unt on Form
1a	Is the organization an agent, trustee, custodia	n or other intermediar	•			
	included on Form 990, Part X?					. Yes No
b	If "Yes," explain the arrangement in Part XIII a	and complete the follo	wing table:	_		
					Amo	ount
С	Beginning balance				1c	
d	• ,			<u> </u>	1d	
е	• ,	• • • • • • • • • •		<u> </u>	1e	
f	Ending balance				1f	
2a	Did the organization include an amount on Fo				•	
Par	If "Yes," explain the arrangement in Part XIII. t V Endowment Funds.	Check here if the exp	planation has been p	rovided on Part XII	<u> </u>	· · · · · L
гаі	Complete if the organization	answered "Ves"	on Form 900 P	art IV line 10		
	Complete if the organization	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance	(a) Current year	(b) Filor year	(C) Two years back	(u) Three years back	(e) Four years back
b	Contributions					
c	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 curre	ent year end balance	(line 1g, column (a))	held as:	1	-1
а	Board designated or quasi-endowment	%				
b	Permanent endowment >	/ 6				
С	Term endowment ► %					
	The percentages on lines 2a, 2b, and 2c shou	ld equal 100%.				
3a	Are there endowment funds not in the posses	ssion of the organizat	ion that are held and	administered for th	ne	
	organization by:					Yes No
	(i) Unrelated organizations					3a(i)
	(ii) Related organizations					3a(ii)
b	If "Yes" on line 3a(ii), are the related organiza	ations listed as require	ed on Schedule R?.			3b
4	Describe in Part XIII the intended uses of the		vment funds.			
Par	t VI Land, Buildings, and Equip				_	
	Complete if the organization	answered "Yes"	on Form 990, Pa	art IV, line 11a.	. See Form 990, P	art X, line 10.

	Complete ii the organization answ	eled les ollFolli	i 990, Fait IV, lille	TTA. See Fulli 990	, rait A, iiile 10.
	Description of property	(a) Cost or other basis	(b) Cost or other basis	(c) Accumulated	(d) Book value
		(investment)	(other)	depreciation	
1a	Land				
b	Buildings		415,000	135,706	279,294
С	Leasehold improvements		303,285	266,262	37,023
d	Equipment		234,817	214,248	20,569
e	Other				
Tota	I. Add lines 1a through 1e. (Column (d) must equal	Form 990, Part X, colum	n (B), line 10c.)	. >	336,886

Schedule D (Form	· · · · · · · · · · · · · · · · · · ·	's Law Center I	nc. 61	-1167352	Page 3
Part VII	Investments - Other Securities.				
	Complete if the organization answered "Yes" on Fo	orm 990, Part IV, li	ne 11b. See Forn	n 990, Part X	, line 12.
	(a) Description of security or category (including name of security)	(b) Book value		(c) Method of valuation	
(1) Financial	derivatives				
(2) Closely-h	eld equity interests				
(3) Other					
(A)					
(B)					
(C)					
(D)					
(E)					
(F)					
(G)					
(H)					
Total. (Colun	nn (b) must equal Form 990, Part X, col. (B) line 12.)				
Part VIII	Investments - Program Related.				
	Complete if the organization answered "Yes" on Fo	orm 990, Part IV, li	ne 11c. See Forn	n 990, Part X	, line 13.
	(a) Description of investment	(b) Book value		(c) Method of valuation	
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
Total. (Colun	nn (b) must equal Form 990, Part X, col. (B) line 13.)				
Part IX	Other Assets.				
	Complete if the organization answered "Yes" on Fo	orm 990, Part IV, li	ne 11d. See Forn	n 990, Part X	, line 15.
	(a) Description			(b) B	ook value
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
	nn (b) must equal Form 990, Part X, col. (B) line 15.)		<u> ▶</u>		
Part X	Other Liabilities.	000 D IV I		- F 000	D L V
	Complete if the organization answered "Yes" on Foline 25.	orm 990, Part IV, II	ne 11e or 11f. Se	e Form 990,	Part X,
1.	(a) Description of liability (b) Boo	k value			
(1) Federal	income taxes				
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					

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

(9)

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) . ▶

Pai	rt XI Reconciliation of Revenue per Audited Financial Statements		r Return	-
	Complete if the organization answered "Yes" on Form 990, Part	IV, line 12a.		
1	Total revenue, gains, and other support per audited financial statements		1	849,069
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments	3,854		
b	Donated services and use of facilities	11,200		
С	Recoveries of prior year grants			
d	Other (Describe in Part XIII.)			
е	Add lines 2a through 2d		2e	15,054
3	Subtract line 2e from line 1		3	834,015
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a	2,659		
b	Other (Describe in Part XIII.)			
С	Add lines 4a and 4b		4c	2,659
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	836,674
Pai	rt XII Reconciliation of Expenses per Audited Financial Statemen		per Ret	urn.
	Complete if the organization answered "Yes" on Form 990, Part	IV, line 12a.		
1	Total expenses and losses per audited financial statements		1	897,422
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
а	Donated services and use of facilities	11,200		
b	Prior year adjustments			
С	Other losses			
d	Other (Describe in Part XIII.)			
е	Add lines 2a through 2d		2e	11,200
3	Subtract line 2e from line 1		3	886,222
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	2,659		
b	Other (Describe in Part XIII.)			
b c	Other (Describe in Part XIII.)		4c	2,659
	· · · · · · · · · · · · · · · · · · ·		4c 5	2,659 888,881
с 5	Add lines 4a and 4b			
c 5 Pai	Add lines 4a and 4b		5	
5 Pai	Add lines 4a and 4b	and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	o and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	o and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	o and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	o and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	o and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	o and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	o and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	o and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	o and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	o and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	and 2b; Part V, line 4; F	5	
5 Pai	Add lines 4a and 4b	and 2b; Part V, line 4; F	5	

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.

2019

Open to Public

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

Inspection

varie of the organization						Linployer luci	itilication number
Northern Kentucky Children'	s Law Center	Inc.				61-11	57352
Part I Fundraising Activities	. Complete if	the organiz	zation ans	wered "Yes" on	Form 99	0. Part IV.	line 17.
Form 990-EZ filers are no						-, ,	
	•	•		ion Chook all that a	nnhı		
	sea iurias trirougri	_	_				
a Mail solicitations				non-government gr	ants		
b Internet and email solicitations		f ∐ :	Solicitation of	government grants			
c Phone solicitations		g 🗴	Special fundr	aising events			
d In-person solicitations							
2a Did the organization have a written o	r oral agreement v	vith any indivi	dual (includin	a officers directors	trustees		
or key employees listed in Form 990,							es X No
	, .			•		_	
b If "Yes," list the 10 highest paid indivi	,	undraisers) p	ursuant to ag	reements under whi	cn the tuna	raiser is to be)
compensated at least \$5,000 by the	organization.						
	1						
(1) Al		(iii) Did fun	draiser have	(*) 0		ount paid to	(vi) Amount paid to
(i) Name and address of individual or entity (fundraiser)	(ii) Activity		r control of	(iv) Gross receipts from activity	,	ained by)	(or retained by)
or entity (rundraiser)		contrib	outions?	HOIH activity		er listed in ol. (i)	organization
		Yes	No)i. (i)	
4		162	NO	-			
1							
2							
3							
4		+					
4							
5							
6							
7							
1							
8							
9							
10							
.•							
Total							
3 List all states in which the organization	n is registered or li	censed to sol	icit contributi	ons or has been not	ified it is ex	empt from	
registration or licensing.							

Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more

61-1167352

Part II

		than \$15,000 of fundraising gross receipts greater than				
		gross receipts greater than	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
			All others (event type)	(event type)	None (total number)	(add col. (a) through col. (c))
e			(event type)	(evenit type)	(total number)	
Revenue	1	Gross receipts	16,700			16,700
	2	Less: Contributions				
	3	Gross income (line 1 minus				
		line 2)	16,700			16,700
	4	Cash prizes				
	5	Noncash prizes				
ses	6	Rent/facility costs				
Direct Expenses	7	Food and beverages				
Direct	8	Entertainment				
	9	Other direct expenses	1,097			1,097
	10 11	Direct expense summary. Add lines Net income summary. Subtract line				1,097 15,603
Pa	rt II	Gaming. Complete if the c				
		\$15,000 on Form 990-EZ,				
æ						
œu.			(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	_	C	(a) Bingo		(c) Other gaming	
Revenu	1	Gross revenue	(a) Bingo		(c) Other gaming	
	2	Gross revenue	(a) Bingo		(c) Other gaming	
			(a) Bingo		(c) Other gaming	
ect Expenses	2	Cash prizes	(a) Bingo		(c) Other gaming	
Expenses	2 3 4	Cash prizes	(a) Bingo		(c) Other gaming	
ect Expenses	2	Cash prizes		bingo/progressive bingo		
ect Expenses	2 3 4	Cash prizes	(a) Bingo Yes % No		(c) Other gaming Yes% No	
ect Expenses	2 3 4 5	Cash prizes	☐ Yes%	bingo/progressive bingo Yes % No	☐ Yes%	
ect Expenses	2 3 4 5	Cash prizes	Yes % No 2 through 5 in column (d)	bingo/progressive bingo Yes% No	☐ Yes%	
ect Expenses	2 3 4 5 6 7 8	Cash prizes	Yes % No 2 through 5 in column (d)	bingo/progressive bingo Yes % No mn (d)	☐ Yes%	
Direct Expenses	2 3 4 5 6 7 8 En	Cash prizes	Yes % No 2 through 5 in column (d) tract line 7 from line 1, colu	bingo/progressive bingo Yes % No mn (d)	☐ Yes% ☐ No	col. (a) through col. (c))
6 Direct Expenses	2 3 4 5 6 7 8 En	Cash prizes	Yes % No 2 through 5 in column (d) tract line 7 from line 1, colution conducts gaming activities in each o	bingo/progressive bingo Yes % No mn (d)	Yes% No	col. (a) through col. (c))
Direct Expenses	2 3 4 5 6 7 8 En ls:	Cash prizes	Yes % No 2 through 5 in column (d) tract line 7 from line 1, colution conducts gaming activities in each o	bingo/progressive bingo Yes% No mn (d)	☐ Yes%	col. (a) through col. (c))
9 a b	2 3 4 5 6 7 8 En Is If " We	Cash prizes	Yes % No 2 through 5 in column (d) tract line 7 from line 1, colution conducts gaming activities in each of	bingo/progressive bingo Yes% No mn (d)	Yes% No	col. (a) through col. (c))

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047 **2019**

Open to Public Inspection

Employer identification number

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