

MARSHALL COUNTY FISCAL COURT  
Preliminary Application for Funding

Kentucky law allows the Marshall County Fiscal Court to include funding for a variety of qualifying, not-for-profit organizations as part of its annual budget. Grants may be awarded through an application process. This application **must** accompany any other documentation submitted by the organization seeking funds. Successful applicants will be notified concerning the terms and conditions of the award. **No entity will receive more than one grant per funding cycle.**

*Use additional pages as necessary*

1. Name of Organization Marshall County Exceptional Center
  2. Complete mailing address 198 Old Symsonia Road, P.O. Box 423, Benton, Kentucky 42025
  3. Contact Person, Title & Phone Melonie Chambers, CEO (270) 527-1327
  4. Brief description of services offered by your organization 501 C-3 private non-profit that provides day training services for individuals with Intellectual and Developmental Disabilities. We personalize services around each individual's goals, desires, needs, and abilities to help them achieve the highest level of independence possible.
  5. Project Title General Operations
  6. Dollar amount requested \$30,600.00
  7. Project start & end dates 7/1/17 - 6/30/18
  8. Describe project, quantify population to be served, and programs or services to be offered Daily operational costs (insurance, staffing, educational supplies, training expenses, etc.) associated with providing services to 26 individuals with Intellectual and Developmental Disabilities. Our services include: pre-vocational training, community inclusion, advocacy, independent living skills, therapeutic interventions, behavioral modification training, and much more.
- Capital Projects: Define scope of work N/A
- 
- 
9. Describe and quantify desired outcomes/results or how need will be met MCEC is the only day training facility in the Commonwealth of Kentucky that does not require government waiver funding or private-pay for an individual to attend our program. With decreased waiver funding and regulatory compliance standards becoming more intensive MCEC requires the funding requested to continue offering the services that our individuals rely upon.

RECEIVED  
JUL 11 2017  
MARSHALL CO. JUDGE'S OFFICE

Signed Melonie Chambers  
Title CEO  
Date 7/11/2017

MARSHALL COUNTY FISCAL COURT  
Detail Application for Funding

Name of Organization Marshall County Exceptional Center

Use additional pages as necessary

10. Employer Identification Number 054087
11. Tax Exemption Number 61-0652823
12. Website Address www.m-c-e-c.org
13. Phone/Fax/Email (270) 527-1327 (270) 527-2299 (fax) melonie@mccec.org
14. Phone/Fax/Email (270) 527-1327 (270) 527-2299 (fax) lindseyw@mccec.org
15. Name and occupation of board members, how selected, term length, term limit (use additional pages if needed)  
See attachment for Board member name and occupation list

Board members are selected via vote from standing Board Members, term length is indefinite and there are no term limits. Board positions are voluntary and unpaid

16. Attach organization budget for current fiscal year See attached
17. Attach most recent independent audit See attached
18. How many people served during last fiscal year? 30
19. Average level of income of people served? \$14,400 annually based on average SSI income
20. Attach copy of IRS Form 990 See attached
21. Do you charge a fee for participation? How much? No, MCEC provides services free of charge
22. What office of county government, if any, is impacted by your organization or your project? (sheriff, county attorney, jail, etc.) N/A  
How? N/A

23. List any capital improvement projects you expect to undertake in the future not associated with this request N/A (attach)
24. Submit detailed project budget See attached organization budget for operational cost breakdown with projected deficit
25. A final report must be submitted to the Fiscal Court in writing at end of the project or fiscal year \_\_\_\_\_

GRANTS WILL BE AWARDED in the month of \_\_\_\_\_ and must be expended by the end of June of the following calendar year. Grant moneys will be disbursed on a receipt-driven reimbursement basis. Entities that cannot afford to pay and get reimbursed may submit unpaid invoices under a voucher to the Fiscal Court once a month for **direct payment** by the county. Prior approval is required for this method of payment.  
Signature of person approving **Direct Payment** method

**Invoices generated prior to the awarding of the grant will not be reimbursed.**

**DEADLINE FOR INVOICE SUBMITTAL is June 15. No invoices will be paid after the close of the county's fiscal year (June 30)**

Signed Lindsey Wall  
Title Executive Director  
Date 7-11-17

**Marshall County Exceptional Center  
Board Member List**

<b>Board Member Name</b>	<b>Board Member Occupation</b>
Tim Gardner – Board Chairman	Used Car Salesman Business Owner
Doug Dotson	Used Car Salesman Business Owner
Joe Tom Haltom	Retired
Don Thomas – Board Attorney	Attorney
Keith Murt	Mechanical Contractor Business Owner
Dennis Smith	General Contractor Business Owner
Kandi Duke	Chiropractor/Business Owner
Patricia McWane	Retired
Kay Zweedyk	Retired
Johnny Bowlin	Commissioner



### MCEFC Proposed Budget for FY 2017- 2018

EXPENSES		Proposed	Actual	Budgeted	Difference	Actual	Budgeted	Difference	
Category	Description	2017-2018	2016-2017	2016-2017	2016-2017	2015-2016	2015 -2016	2015 -2016	
20	Utilities								
201	Phone Services					\$674.00	\$900.00	(\$226.00)	
202	Electric					\$15,496.03	\$21,500.00	(\$6,003.97)	
203	Gas					\$1,411.54	\$5,400.00	(\$3,988.46)	
204	Water					\$1,802.81	\$2,400.00	(\$597.19)	
205	Internet					\$2,176.45	\$2,400.00	(\$223.55)	
31	Center Salaries								
311	Staff Salaries					\$188,258.31	\$260,000.00	(\$71,741.69)	2015 staff turnover
312	Center Fringes					\$44,197.16	\$61,000.00	(\$16,802.84)	
313	Staff Insurance					\$46,479.78	\$60,000.00	(\$13,520.22)	
314	Center Taxes (employer)								outside payroll Fall 2016 for ED/CEO
401	Printing & Advertising					\$345.00	\$600.00	(\$255.00)	
402	Postage					\$1,041.89	\$1,500.00	(\$458.11)	
403	Office Supplies					\$2,447.63	\$2,800.00	(\$352.37)	ink, paper, staples, files, binders, etc.
407	Staff Training Expense					\$1,268.00	\$1,500.00	(\$232.00)	
407-A	Criminal Records Check					\$80.00	\$800.00	(\$720.00)	No longer using KARES insufficient info
407-B	TB Skin Test					\$72.00	\$88.00	(\$16.00)	
407-C	Central Registry Check					\$42.00	\$120.00	(\$78.00)	KARES portal replaces previous Registry
408	Memberships: Chamber/KAPP					\$125.00	\$150.00	(\$25.00)	
409	Misc. & New Office Equipment					\$120.00	\$450.00	(\$330.00)	new computers/shredders/etc. if need
41	Travel Expense								
413	Travel Misc. & Meals					\$171.08	\$250.00	(\$78.92)	reimb. For food
50	Operating Expenses								
501	Educational & Crafts					\$719.79	\$2,000.00	(\$1,280.21)	individual training supplies (skill boxes)
502	Pharmaceutical Supplies					\$267.42	\$20.00	\$247.42	replace AED pads, stock OTC meds
503	Program - Academy of Stars					\$84.92	\$500.00	(\$415.08)	Props, crafts, costumes, advertising, etc.
504	DOL Insurance					\$1,369.00	\$1,325.00	\$44.00	Insurance gradually increases every year
504 - B	Workers Compensation Insurance								Workers Comp previously thru Fiscal Ct
504 - C	Unemployment Insurance								
505	Christmas - Individual gifts					\$631.12	\$800.00	(\$168.88)	
506	Christmas Bonus					\$3,780.84	\$5,000.00	(\$1,219.16)	

EXPENSES - CONTINUED		Proposed	Actual	Budgeted	Difference	Actual	Budgeted	Difference	
Category	Description	2017-2018	2016-2017	2016-2017	2016-2017	2015-2016	2015-2016	2015-2016	
508	Flowers (funerals, Baker Mem)					\$135.00	\$300.00	(\$165.00)	
509	Facility Insurance					\$1,200.00	\$1,300.00	(\$100.00)	
509-A	Commercial Umbrella Ins.					\$1,400.00	\$1,400.00	\$0.00	
509-D	Commercial Package Policy					\$5,700.00	\$5,600.00	\$100.00	
510	Audit					\$1,600.00	\$1,600.00	\$0.00	Kim Harm's rates may increase over time
510-A	Vehicle Insurance					\$2,492.74	\$5,800.00	(\$3,307.26)	
510-B	Vehicle License					\$84.00	\$150.00	(\$66.00)	
510-C	Vehicle Gas					\$3,200.00	\$2,900.00	\$300.00	
60	Lunches								
603	Soft Drinks					\$370.62	\$245.00	\$125.62	
602	Groceries & Meals					\$4,036.92	\$4,200.00	(\$163.08)	Food for individuals - Marcella's Reimb
625	Recreational Other - tickets								began using category 2016 for outings
70	Building & Grounds								
70	Mowing Reimb. Clint								
701	Maintenance & Janitorial					\$2,411.96	\$4,500.00	(\$2,088.04)	
702	Building Repairs					\$1,079.59	\$7,000.00	(\$5,920.41)	
703	New Equipment					\$0.00	\$2,000.00	(\$2,000.00)	
704	Equipment Repairs					\$857.96	\$2,000.00	(\$1,142.04)	
705	Vehicle Repair					\$436.87	\$1,500.00	(\$1,063.13)	
706	Pest Control					\$260.00	\$260.00	\$0.00	Bed bug incident Aug 2016
80	Fundraising								
801	Open House					\$448.45	\$300.00	\$148.45	Cost for food, advertisement, etc.
802	Golf Tournament					\$1,669.34	\$3,000.00	(\$1,330.66)	Food reimb/carts/clean
804	MCEC Fundraisers					\$2,156.96	\$4,500.00	(\$2,343.04)	T-shirts, advertising, trophies, etc.
805	Misc. Center Fundraisers					\$112.89	\$250.00	(\$137.11)	Fish Fry, Exceptional Celebration, 5K, etc.
82	Other					\$414.00	\$150.00	\$264.00	Capstone, Sassyland, payroll fee July 16
83	Transfer Monies					\$1.00	0	\$1.00	
87-A	Baker Walmart Reimb.					\$336.83	\$150.00	\$186.83	
88	Medicaid Assessment Tax					\$4,588.12	\$4,750.00	(\$161.88)	SCL Waiver Income is taxed
	TOTAL EXPENSE	\$516,340.00	\$482,668.27	\$510,551.00	(\$27,882.73)	\$351,587.92	\$485,358.00	\$133,770.08	
	GRAND TOTAL INCOME - EXPENSES	(\$153,265.00)	(\$67,258.63)	(\$107,851.00)		\$43,168.10	(\$31,247.92)		

Operations Account (MCEC checking) Actual Balances									
FY 2012-2013	7/1/2012	\$142,339.02		FY 2016-2017	7/1/2016	\$136,019.99			
	6/30/2013	\$102,979.93			6/30/2017	\$68,761.36			
FY 2013-2014	7/1/2013	\$113,440.41							
	6/30/2014	\$69,447.71							
FY 2014-2015	7/1/2014	\$43,063.66							
	6/30/2015	\$104,209.59							
FY 2015-2016	7/1/2015	\$104,209.59							
	6/3/2016	\$103,772.66							
<b>Marshall County Exceptional Center Savings Accounts and Certificates of Deposit Information</b>									
1st Qtr				CFSB - Savings		Lake Chem -S		Heritage -CD	
3/31/2017	Amount to Date			\$463,785.41		\$104,803.85		\$250,156.19	January 16th, 2015 the Regions Money Market account closed, the balance was in the amount of \$80,360.97, was moved to the savings account at CFSB.
	Percentage Interest			0.51%		0.55%		0.60%	
	Maturity Date			na		na		8/12/2017	
	Interest rolled back into principle			√ Monthly		√ Quarterly		√ Monthly	
	Interest paid out								
	At the June 9th, 2014 board meeting a motion was made to (one that is drawing less interest than the others) and move from the Money Market account at Regions Bank and moved category 8 in the 2014-2015 fiscal year budget, this reduced			move \$50,000.00 from one of the liquid checking accounts it to the Operations Account at CFSB. \$50,000.00 was moved into the Operations Account at CFSB. This is reflected by cost our CD total amount by \$50,000.00					

**MARSHALL COUNTY ASSOCIATION FOR  
EXCEPTIONAL CHILDREN AND ADULTS, INC.**

**AUDIT REPORT**

**JUNE 30, 2016**



# CONTENTS

	<i>Page</i>
INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS	1-2
STATEMENT OF FINANCIAL POSITION	3
STATEMENT OF ACTIVITIES	4
STATEMENT OF FUNCTIONAL EXPENSES	5
STATEMENT OF CASH FLOW - INDIRECT METHOD	6
NOTES TO FINANCIAL STATEMENTS	7-11

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Benton, KY 42025

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(270) 527-2261 fax

<kimhamcpa@hotmail.com>

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# KIM HAM

## CERTIFIED PUBLIC ACCOUNTANT

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TAXES ♦ BOOKKEEPING ♦ AUDITING ♦ PAYROLL ♦ CONSULTING

MEMBER,  
*American Institute  
of CPA's*

♦  
MEMBER,  
*Kentucky Society  
of CPA's*

### INDEPENDENT AUDITOR'S REPORT

Board of Directors

**MARSHALL COUNTY ASSOCIATION FOR EXCEPTIONAL CHILDREN AND ADULTS, INC.**  
Benton, Kentucky

I have audited the accompanying financial statements of the Marshall County Association for Exceptional Children and Adults, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

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

#### **Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Opinion**

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Marshall County Association for Exceptional Children and Adults, Inc. as of June 30, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

A handwritten signature in black ink, appearing to read "Ken Stone".

Benton, Kentucky  
January 27, 2017

MARSHALL COUNTY ASSOCIATION FOR  
EXCEPTIONAL CHILDREN AND ADULTS, INC.  
MARSHALL COUNTY, KENTUCKY  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2016

**ASSETS**

Current Assets:		
Petty Cash	\$	200.00
Cash in Bank - operating account		135,850.99
Cash in Bank - Amazon Smiles		15.00
Total Cash and Equivalents		<u>136,065.99</u>
Investments		815,341.63
Total Cash and Investments - Note E		<u>951,407.62</u>
Nutrition Program Receivable		227.50
Related party Receivable (net of allowance for uncollectible accounts) - Note F		19,016.84
Medicaid Receivable		44,389.40
Other Receivables		<u>483.00</u>
Total Current Assets		\$ 1,015,524.36
Property and Equipment - Note A:		
Building		625,140.96
Equipment & furnishings		211,941.44
Vehicles		<u>79,707.00</u>
Total		916,789.40
Less: Accumulated Depreciation		<u>534,861.07</u>
Net Depreciable Property and Equipment		381,928.33
Land		<u>15,550.00</u>
Net Property and Equipment		397,478.33
Other Assets:		
Utility Deposits		<u>190.00</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 1,413,192.69</u></u>

**LIABILITIES AND NET ASSETS**

Liabilities:		
Accounts Payable	\$	34,422.66
Healthcare Provider Tax Payable		<u>571.23</u>
Total Liabilities		\$ 34,993.89
Net Assets:		
Unrestricted		<u>1,378,198.80</u>
Total Net Assets		<u>1,378,198.80</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<u><u>\$ 1,413,192.69</u></u>

See Notes to Financial Statements

MARSHALL COUNTY ASSOCIATION FOR  
EXCEPTIONAL CHILDREN AND ADULTS, INC.  
MARSHALL COUNTY, KENTUCKY  
**STATEMENT OF ACTIVITIES**  
FOR THE YEAR ENDED JUNE 30, 2016

SUPPORT, REVENUES, AND RECLASSIFICATIONS:	Unrestricted	Temporarily Restricted	Total
<b>Support:</b>			
Contributions - cash	\$ 107,652.85	\$ 0.00	\$ 107,652.85
Contributions - land	15,550.00	0.00	15,550.00
Miscellaneous Fundraising Events	10,841.72	0.00	10,841.72
Golf Tournament	33,324.50	0.00	33,324.50
Total Support	167,369.07	0.00	167,369.07
<b>Revenue:</b>			
Lunches and snacks	5,419.71	0.00	5,419.71
Transportation receipts	1,169.00	0.00	1,169.00
Medicaid	236,934.00	0.00	236,934.00
Management and bookkeeping fees	6,765.34	0.00	6,765.34
Proceeds from sale of surplus property	3,500.00	0.00	3,500.00
Restitution and other reimbursements	1,547.34	0.00	1,547.34
Interest income	5,213.47	0.00	5,213.47
Total Revenue	260,548.86	0.00	260,548.86
<b>Total Support and Revenue</b>	<b>427,917.93</b>	<b>0.00</b>	<b>427,917.93</b>
<b>EXPENSES:</b>			
<b>Program Services:</b>			
Center Services	307,515.52	0.00	307,515.52
Total Program Services	307,515.52	0.00	307,515.52
Fund-raising	4,115.63	0.00	4,115.63
General and administrative	107,546.90	0.00	107,546.90
Total expenses	419,178.05	0.00	419,178.05
Change in net assets	8,739.88	0.00	8,739.88
Net assets at beginning of year	1,369,458.92	0.00	1,369,458.92
<b>Net assets at end of year</b>	<b>\$ 1,378,198.80</b>	<b>\$ 0.00</b>	<b>\$ 1,378,198.80</b>

See Notes to Financial Statements

MARSHALL COUNTY ASSOCIATION FOR  
EXCEPTIONAL CHILDREN AND ADULTS, INC.  
MARSHALL COUNTY, KENTUCKY  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2016

	<u>PROGRAM SERVICES</u>			Total Expenses
	Center Services	Fund- Raising	General and Administrative	
Salaries	\$ 146,081.78	\$ 0.00	\$ 65,382.14	\$ 211,463.92
Payroll taxes	9,882.94	0.00	4,659.70	14,542.64
Retirement	23,997.07	0.00	11,154.45	35,151.52
Fringe benefits	44,858.42	0.00	6,983.57	51,841.99
Total personnel	224,820.21	0.00	88,179.86	313,000.07
Utilities & telephone	24,292.57	0.00	674.00	24,966.57
Insurance	10,376.08	0.00	1,660.07	12,036.15
Office supplies	0.00	0.00	4,684.86	4,684.86
Food	4,896.15	0.00	0.00	4,896.15
Program supplies	1,002.59	0.00	0.00	1,002.59
Repairs and maintenance	5,291.07	0.00	0.00	5,291.07
Staff training	1,568.00	0.00	0.00	1,568.00
Travel	3,000.00	0.00	196.10	3,196.10
Professional fees	0.00	0.00	1,600.00	1,600.00
Dues and subscriptions	0.00	0.00	235.00	235.00
Printing and advertising	0.00	0.00	662.58	662.58
Open house and Christmas	2,649.34	0.00	2,030.84	4,680.18
Flowers and memorials	0.00	0.00	300.00	300.00
Golf Tournament	0.00	1,724.78	0.00	1,724.78
Other Misc. Fundraisers	0.00	2,390.85	0.00	2,390.85
Medicaid Assessment Tax	4,783.04	0.00	0.00	4,783.04
Consulting fee	0.00	0.00	3,375.00	3,375.00
Expenses on land held for sale	0.00	0.00	1,620.00	1,620.00
Miscellaneous	84.00	0.00	360.00	444.00
Total expenses before depreciation	282,763.05	4,115.63	105,578.31	392,456.99
Depreciation	24,752.47	0.00	1,968.59	26,721.06
Total expenses	<u>\$ 307,515.52</u>	<u>\$ 4,115.63</u>	<u>\$ 107,546.90</u>	<u>\$ 419,178.05</u>

See Notes to Financial Statements

MARSHALL COUNTY ASSOCIATION FOR  
EXCEPTIONAL CHILDREN AND ADULTS, INC.  
MARSHALL COUNTY, KENTUCKY  
**STATEMENT OF CASH FLOW - INDIRECT METHOD**  
JUNE 30, 2016

Cash Flows from Operating Activities:		
Excess (deficit) of revenues over expenses		\$ 8,739.88
Adjustments to Reconcile to Net Cash provided by (used in) Operating Activities:		
Depreciation	\$ 26,721.06	
Changes in Assets and Liabilities:		
Increase (decrease) in payables	10,244.11	
Decrease (increase) in receivables	<u>(5,709.59)</u>	<u>31,255.58</u>
Net Cash Provided by (Used in) Operating Activities		<u>39,995.46</u>
Cash Flows from Investing activities:		
Purchase of Investments		(3,553.29)
Land donated		<u>(15,550.00)</u>
Net Cash Provided by (Used in) Investing Activities		<u>(19,103.29)</u>
Increase (Decrease) in Cash and Equivalents		20,892.17
Cash and Equivalents - June 30, 2015		<u>115,173.82</u>
<b>Cash and Equivalents - June 30, 2016</b>		<b><u><u>\$ 136,065.99</u></u></b>

See Notes to Financial Statements

MARSHALL COUNTY ASSOCIATION FOR  
EXCEPTIONAL CHILDREN AND ADULTS, INC.  
MARSHALL COUNTY, KENTUCKY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE A. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Marshall County Association for Exceptional Children and Adults, Inc. (the Center) provides education and training to physically and mentally handicapped adults. The Center is supported primarily through donor contributions, Medicaid receipts for services performed, and nutrition program services for meals provided to the Marshall County Senior Citizen Center.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Center that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

The Center uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made. At June 30, 2016, there were no promises to give recorded as receivables; therefore, there was also no allowance account recorded for this purpose. An allowance account, however, was recorded for a receivable from a related party.

Contributed Services

During the year, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Center, but these services do not meet the criteria for recognition as contributed services.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.



MARSHALL COUNTY ASSOCIATION FOR  
EXCEPTIONAL CHILDREN AND ADULTS, INC.  
MARSHALL COUNTY, KENTUCKY  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
JUNE 30, 2016

NOTE A. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(CONTINUED)*

Property and Equipment

It is the Center's policy to capitalize property and equipment with a useful life of more than one year and costing over \$100.00. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Center reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Center reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are being depreciated over a five to ten year life, except the building, which is being depreciated over a forty year life, with one-half year taken in the year of purchase, using the straight-line method.

Financial Statement Presentation

The Center is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Center had no restricted net assets as of June 30, 2016. As permitted by the statement, the Organization does not use fund accounting.

Contributions

Under SFAS No. 116, *Accounting for Contributions Received and Contributions Made*, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

Income Taxes

The Center is a not-for-profit organization that is exempt from income taxes under Section 501 (c) (3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

Cash and Equivalents

For purposes of the statement of cash flows, the Center considers all highly liquid investments available for current use with an initial maturity of one year or less to be cash equivalents.

Subsequent Events

In preparing these financial statements, management has evaluated other events and transactions for potential recognition or disclosure through January 27, 2017, the date the financial statements were available to be issued.

MARSHALL COUNTY ASSOCIATION FOR  
EXCEPTIONAL CHILDREN AND ADULTS, INC.  
MARSHALL COUNTY, KENTUCKY  
NOTES TO FINANCIAL STATEMENTS *(Continued)*  
JUNE 30, 2016

NOTE B. SALARIES AND FRINGE BENEFITS:

The Center reimburses the Marshall County Fiscal Court for salaries, including FICA, retirement plan contributions, and insurance. The effects of Governmental Accounting Standards Board Statement 68 have not been recorded in these financial statements, as the Marshall County Fiscal Court is the party legally responsible for contributions to the pension plan. Also, the Center is not a governmental entity and is not subject to GASB statements.

Retirement Plan Description:

Substantially all employees of the Marshall County Association for Exceptional Children and Adults, Inc. are covered under the County Employees' Retirement System (CERS), which is a cost-sharing, multiple-employer, public employers' retirement system, defined benefit pension plan. Funding for the plan is provided through payroll withholding of 5.0% and a Center contribution of 17.06% of the employee's total compensation subject to contribution.

The Center's total payroll for the year was \$228,879.82 before billings to a related party of \$15,857.92. The payroll for employees covered under CERS was \$223,462.72.

The contribution requirement for CERS for the year ended June 30, 2016, was \$49,295.88, which consisted of \$38,122.74 from the Center and \$11,173.14 from the employees. The contribution requirement for CERS for the years ended June 30, 2015 and 2014 was \$59,109.47 and \$57,937.98, respectively.

Benefits under the plan will vary based on final compensation, years of service, and other factors as fully described in the plan documents. Copies of the plans' stand-alone financial statements are available from the plan administrator.

NOTE C. INSURANCE AND RELATED ACTIVITIES:

The Center is exposed to various forms of loss of assets associated with the risks of fire, personal liability, theft, vehicular accidents, errors and omissions, etc. Each of these risk areas is covered through the purchase of commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

MARSHALL COUNTY ASSOCIATION FOR  
EXCEPTIONAL CHILDREN AND ADULTS, INC.  
MARSHALL COUNTY, KENTUCKY  
**NOTES TO FINANCIAL STATEMENTS** *(Continued)*  
JUNE 30, 2016

NOTE D. FIXED ASSETS:

Changes in fixed assets for the year ended June 30, 2016 were as follows:

	Balance <u>6/30/2015</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>6/30/2016</u>
Land (not depreciated)	\$ 0	\$ 15,550	\$ 0	\$ 15,550
Building and improvements	625,141	0	0	625,141
Equipment and furnishings	211,941	0	0	211,941
Vehicles	<u>79,707</u>	<u>0</u>	<u>0</u>	<u>79,707</u>
Totals	916,789	15,550	0	932,339
Accumulated depreciation	<u>508,140</u>	<u>26,721</u>	<u>0</u>	<u>534,861</u>
Net Book Value	<u>\$ 408,649</u>	<u>\$ (11,171)</u>	<u>\$ 0</u>	<u>\$ 397,478</u>

NOTE E. DEPOSITS AND INVESTMENTS:

The Center has not established a formal investment policy. During a previous year, the Board voted to place funds with various financial institutions so that the FDIC limits would not be exceeded, but also taking into consideration interest rates that can be obtained.

Deposits

At June 30, 2016, the carrying amounts of the Center's deposits were \$136,065.99 and the bank balance was \$136,334.99. The bank balances were covered by federal depository insurance.

MARSHALL COUNTY ASSOCIATION FOR  
EXCEPTIONAL CHILDREN AND ADULTS, INC.  
MARSHALL COUNTY, KENTUCKY  
NOTES TO FINANCIAL STATEMENTS (Continued)  
JUNE 30, 2016

NOTE E. DEPOSITS AND INVESTMENTS (CONTINUED):

Investments

The Center's investments are categorized to give an indication of the level of risk assumed by the Center at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the Center or its agent in the Center's name. Category 2 includes uninsured and unregistered investments for which the counter-party's trust department or agent in the Center's name holds the securities. Category 3 includes uninsured and uncollateralized investments.

	Category			Fair Value
	1	2	3	
Certificates of deposit:				
Heritage Bank	\$250,000	\$ 0	\$ 156	\$ 250,156
CFSB	113,665	347,148	0	460,813
Lake Chem FCU	<u>104,373</u>	<u>0</u>	<u>0</u>	<u>104,373</u>
Total	<u>\$468,038</u>	<u>\$347,148</u>	<u>\$ 156</u>	<u>\$ 815,342</u>

NOTE F. OTHER RECEIVABLES:

The Center is billed for wages, payroll taxes, retirement, and insurance that are paid by the Marshall County Fiscal Court on behalf of the Center and the Baker Apartments. The Center also pays for some insurance and miscellaneous expenses that are shared with this related party. The entity then reimburses the Center periodically for these expenses. Baker Apartments is related through a common board of directors. In previous years, the Willis Green Group Home (WGGH) was related through a common board of directors until the entity was dissolved. The balance due from Baker Apartments is shown on the balance sheet as a related party receivable. The entire amount due from WGGH of \$153,444.75 is on the books as a related party receivable; however the entire amount is also recorded in an allowance for uncollectible accounts, as the U.S. Department of Housing and Urban Development (HUD) held the mortgage on the property and will be disposing of the property in order to pay off the mortgage. It is unknown at the current time if there will be any proceeds from the sale of the property above the amount of the mortgage; therefore, it is unlikely that the Center will recover any of the receivable amount that is due to the Center from WGGH.

VOICE: (270) 527-3628

FAX: (270) 527-2261

*Marshall Co. Assn. For Exc. Children*

**Taxpayer instructions  
for the tax year:**

**2015**

**FEDERAL TAX RETURN:**

	<u>Due Date</u>	<u>Amount</u>
<input type="checkbox"/> Form 1065	4/18/16	N/A
<input type="checkbox"/> Form 1041	4/18/16	\$ _____
<input type="checkbox"/> Form 1120, 1120S, 1120A	3/15/16	\$ _____
<ul style="list-style-type: none"> <li><input type="radio"/> Make check payable to the "United States Treasury" (not I.R.S.) and mail with the form</li> <li><input type="radio"/> Make check payable to your bank and mark FTD coupon as 1120 for 4<sup>th</sup> quarter</li> </ul>		
<input checked="" type="checkbox"/> Form 990	<u>2/15/16</u>	N/A

**STATE INCOME TAX RETURN:**

<input type="checkbox"/> Form 765	4/18/16	\$ _____
<input type="checkbox"/> Form 741	4/18/16	\$ _____
<input type="checkbox"/> Form 720, 720S	4/18/16	\$ _____
<ul style="list-style-type: none"> <li>● Check payable to "KY State Treasurer"</li> </ul>		
<input type="checkbox"/> Marshall County Occupational	4/18/16	\$ _____
<ul style="list-style-type: none"> <li>● Check payable to "Marshall Co. Tax Administrator"</li> </ul>		
<input type="checkbox"/> Marshall County School Tax	4/18/16	\$ _____
<ul style="list-style-type: none"> <li>● Check payable to "Marshall Co. Finance Office"</li> </ul>		
<input type="checkbox"/> Kentucky Tangible Tax	5/17/16	N/A
<ul style="list-style-type: none"> <li>● Billed as property tax in November</li> </ul>		
<input type="checkbox"/> _____	_____	_____
<input type="checkbox"/> _____	_____	_____

**REMINDER:**

If you receive any correspondence concerning your tax return during the year from either Federal, State or Local agencies, please bring it by our office so that we may review the letter and tax file **before** you make any additional payments. Also, if you receive a refund check to which you do not believe you are entitled, do not cash it until we have had a chance to review your return. If it was an error on the IRS or State's part and the check has been cashed, you can be charged interest until repayment is made.

**Please call our office if you have any questions  
Thank you.**

# Kim Ham CPA

75 Vine Street

Benton, KY 42025

kimhamcpa@hotmail.com

Phone: (270)527-3628 | Fax: (270)527-2261

February 14, 2017

Marshall Co Assn For Excpnl Chldrn  
PO Box 423  
Benton, KY 42025

Your privacy is important to us. Please read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

- \* Interviews regarding your tax situation
- \* Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- \* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, please contact us.

Sincerely,

Kim Ham  
Kim Ham CPA

For calendar year 2015, or fiscal year beginning 07-01-2015, and ending 06-30-2016

Do not send to the IRS. Keep for your records.

2015

Department of the Treasury Internal Revenue Service

Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.

Name of exempt organization

Employer identification number

MARSHALL CO ASSN FOR EXCPTNL CHLDRN

61-0652823

Name and title of officer

LINDSEY A WALL, ASSITANT EXECUTIVE DIRECT

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

Table with 5 rows (1a-5a) and 2 columns (b Total revenue, etc.). Row 1a is checked with amount 427,917.

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2015 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize [ERO firm name] to enter my PIN [Enter five numbers, but do not enter all zeros] as my signature

on the organization's tax year 2015 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[X] As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2015 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature

Date 11-14-2016

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

611195 11558 do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2015 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Kim Ham

Date 02-14-2017

ERO Must Retain This Form - See Instructions Do Not Submit This Form To the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see instructions.

Form 8879-EO (2015)

# Return of Organization Exempt From Income Tax

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

**2015**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Open to Public  
Inspection

**A** For the 2015 calendar year, or tax year beginning 07-01, 2015, and ending 06-30, 2016

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>MARSHALL CO ASSN FOR EXCPTNL CHLDRN</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>PO BOX 423</b> City or town, state or province, country, and ZIP or foreign postal code <b>BENTON, KY 42025</b>	<b>D</b> Employer identification no. <b>61-0652823</b> <b>E</b> Telephone number <b>(270) 527-1327</b> <b>G</b> Gross receipts \$ <b>427,917</b>
<b>F</b> Name and address of principal officer: <b>MELONIE CHAMBERS</b> <b>SAME AS C ABOVE</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>L</b> Year of formation: <b>1963</b> <b>M</b> State of legal domicile: <b>KY</b>
<b>J</b> Website: ▶ <b>N/A</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		

**Part I Summary**

	1 Briefly describe the organization's mission or most significant activities: <b>EDUCATION OF HANDICAPPED</b>		
Activities & Governance	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	13
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	13
	5 Total number of individuals employed in calendar year 2015 (Part VII, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	7b Net unrelated business taxable income from Form 990-T, line 34	7b	0
Revenue	8 Contributions and grants (Part VIII, line 1h)	192,101	168,538
	9 Program service revenue (Part VIII, line 2g)	321,733	242,354
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,112	8,713
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7,330	8,312
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	525,276	427,917
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	382,494	313,000
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	16b Total fundraising expenses (Part IX, column (B), line 25) ▶	4,116	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	212,478	106,176
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	594,972	419,176	
19 Revenue less expenses. Subtract line 18 from line 12.	(69,696)	8,741	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	1,394,207	1,413,192
	21 Total liabilities (Part X, line 20)	24,750	34,994
	22 Net assets or fund balances. Subtract line 21 from line 20.	1,369,457	1,378,198

**Part II Signature Block**

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

<b>Sign Here</b>	▶ <b>LINDSEY A WALL</b> Signature of officer	Date
	▶ <b>LINDSEY A WALL, ASSITANT EXECUTIVE DIRECT</b> Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Kim Ham</b>	Preparer's signature <b>Kim Ham</b>	Date <b>02-14-2017</b>	Check <input checked="" type="checkbox"/> if self-employed PTIN <b>P01355790</b>
	Firm's name ▶	<b>Kim Ham CPA</b>		Firm's EIN ▶
	Firm's address ▶	<b>75 Vine Street Benton KY 42025</b>		Phone no. <b>270-527-3628</b>

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



**Part III** Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

**EDUCATION OF HANDICAPPED**

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: \_\_\_\_\_) (Expenses \$ 307,512 including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
**EDUCATION AND TRAINING OF PHYSICALLY AND MENTALLY HANDICAPPED ADULTS**

4b (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4c (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4d Other program services (Describe in Schedule O.)  
(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4e Total program service expenses ▶ 307,512

**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 . . . . .	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .	X	
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 . . . . .		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .		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 . . . . .		X
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 . . . . .		X
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 . . . . .		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .		X
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 . . . . .		X
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 . . . . .		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .	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 VII . . . . .		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII . . . . .		X
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 . . . . .		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X . . . . .		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .	X	
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 . . . . .		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		X
14a	Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		X
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 . . . . .		X
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 . . . . .		X
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 . . . . .		X
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) . . . . .		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .		X

**Part IV Checklist of Required Schedules** (continued)

		Yes	No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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		X
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		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	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		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question numbers (1a-14b), descriptions of questions, and Yes/No columns. Includes questions about Form 1096, Form W-2G, backup withholding, Form W-3, unrelated business gross income, foreign accounts, prohibited tax shelter transactions, charitable contributions, and Form 8282.

**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

**Section 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 in Schedule O.		
1b	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? . . . . .		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . . . . .		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
6	Did the organization have members or stockholders? . . . . .		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body? . . . . .	X	
8b	b Each committee with authority to act on behalf of the governing body? . . . . .	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates? . . . . .		X
10b	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? . . . . .		X
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .		X
12b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .		
12c	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .		
13	Did the organization have a written whistleblower policy? . . . . .		X
14	Did the organization have a written document retention and destruction policy? . . . . .		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official . . . . .		X
15b	b Other officers or key employees of the organization . . . . . If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		X
16b	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 ▶
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records: ▶  
**LINDSEY WALL (270) 527-1327, PO BOX 423, BENTON, KY 42025**

**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.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DOUG DOTSON BOARD MEMBER		X						0	0	0
(2) JOE TOM HALTOM BOARD MEMBER		X						0	0	0
(3) DON THOMAS BOARD MEMBER		X						0	0	0
(4) KANDI WOMMACK DUKE BOARD MEMBER		X						0	0	0
(5) KEITH MURT BOARD MEMBER		X						0	0	0
(6) TIM GARDNER BOARD MEMBER		X						0	0	0
(7) DENNIS SMITH BOARD MEMBER		X						0	0	0
(8) JUSTIN LAMB BOARD MEMBER		X						0	0	0
(9) JOHNNY BOWLIN BOARD MEMBER		X						0	0	0
(10) DANA MANLEY TODD BOARD MEMBER		X						0	0	0
(11) MELONIE CHAMBERS CHAIRWOMAN	2.00			X				0	0	0
(12) PATRICIA MCWANE TREASURER				X				0	0	0
(13) DIANA WALL SECRETARY					X			0	0	0
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----	-----									
(16) -----	-----									
(17) -----	-----									
(18) -----	-----									
(19) -----	-----									
(20) -----	-----									
(21) -----	-----									
(22) -----	-----									
(23) -----	-----									
(24) -----	-----									
(25) -----	-----									
<b>1b Sub-total</b> .....										
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....							0	0	0	

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

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

**Part VIII Statement of Revenue**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	168,538				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$						
	<b>h Total.</b> Add lines 1a-1f			168,538			
<b>Program Service Revenue</b>	<b>2a LUNCHES</b>			<b>Business Code</b>			
	<b>b</b>			722210	5,420	5,420	
	<b>c MEDICAID MEDICARE</b>			621990	236,934	236,934	
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f				242,354		
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)				5,213	5,213	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6a</b> Gross rents	(i) Real	(ii) Personal				
		<b>b</b> Less: rental expenses					
		<b>c</b> Rental income or (loss)					
		<b>d</b> Net rental income or (loss)					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other	3,500			
		<b>b</b> Less: cost or other basis and sales expenses					
		<b>c</b> Gain or (loss)		3,500			
		<b>d</b> Net gain or (loss)			3,500	3,500	
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>					
		<b>b</b> Less: direct expenses					
		<b>c</b> Net income or (loss) from fundraising events					
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>					
		<b>b</b> Less: direct expenses					
		<b>c</b> Net income or (loss) from gaming activities					
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>a</b>						
	<b>b</b> Less: cost of goods sold						
	<b>c</b> Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
<b>11a</b> MANAGEMENT FEES			531310	5,865	5,865		
<b>b</b> BOOKKEEPING FEES			541200	900	900		
<b>c</b> RESTITUTION			900099	1,547	1,547		
<b>d</b> All other revenue							
<b>e Total.</b> Add lines 11a-11d				8,312			
<b>12 Total revenue.</b> See instructions				427,917	259,379	0	



**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

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .				
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
4 Benefits paid to or for members . . . . .				
5 Compensation of current officers, directors, trustees, and key employees . . . . .				
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 . . . . .	211,464	146,082	65,382	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	35,151	23,997	11,154	
9 Other employee benefits . . . . .	51,842	44,858	6,984	
10 Payroll taxes . . . . .	14,543	9,883	4,660	
11 Fees for services (non-employees):				
a Management . . . . .				
b Legal . . . . .				
c Accounting . . . . .	1,600		1,600	
d Lobbying . . . . .				
e Professional fundraising services. See Part IV, line 17 . . . . .				
f Investment management fees . . . . .				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .				
12 Advertising and promotion . . . . .	663		663	
13 Office expenses . . . . .	4,685		4,685	
14 Information technology . . . . .				
15 Royalties . . . . .				
16 Occupancy . . . . .				
17 Travel . . . . .	3,196	3,000	196	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19 Conferences, conventions, and meetings . . . . .	1,568	1,568		
20 Interest . . . . .				
21 Payments to affiliates . . . . .				
22 Depreciation, depletion, and amortization . . . . .	26,721	24,752	1,969	
23 Insurance . . . . .	12,036	10,376	1,660	
24 Other expenses. <del>Itemize</del> expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>TELEPHONE AND UTILITIES</b> . . . . .	24,967	24,293	674	
b <b>MEDICAID ASSESSMENT TAX</b> . . . . .	4,783	4,783		
c <b>SUPPLIES</b> . . . . .	5,899	5,899		
d <b>REPAIRS AND MAINTENANCE</b> . . . . .	5,291	5,291		
e All other expenses . . . . .	14,767	2,730	7,921	4,116
25 <b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	419,176	307,512	107,548	4,116
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if 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)		(B)		
		Beginning of year		End of year		
<b>Assets</b>	1	Cash - non-interest-bearing	200	1	200	
	2	Savings and temporary cash investments	926,762	2	951,208	
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net	58,407	4	64,117	
	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		
	8	Inventories for sale or use		8		
	9	Prepaid expenses and deferred charges		9		
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	932,339		
	b	Less: accumulated depreciation	10b	534,662	10c	397,477
	11	Investments - publicly traded securities		11		
	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		190	15	190
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)		1,394,207	16	1,413,192	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	24,750	17	34,994	
	18	Grants payable		18		
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23	Secured mortgages and notes payable to unrelated third parties		23		
	24	Unsecured notes and loans payable to unrelated third parties		24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25		
	26	<b>Total liabilities.</b> Add lines 17 through 25		24,750	26	34,994
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>					
	27	Unrestricted net assets	1,369,457	27	1,378,198	
	28	Temporarily restricted net assets		28		
	29	Permanently restricted net assets		29		
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>					
	30	Capital stock or trust principal, or current funds		30		
	31	Paid-in or capital surplus, or land, building, or equipment fund		31		
	32	Retained earnings, endowment, accumulated income, or other funds		32		
	33	<b>Total net assets or fund balances</b>		1,369,457	33	1,378,198
34	<b>Total liabilities and net assets/fund balances</b>		1,394,207	34	1,413,192	

**Part 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	427,917
2	Total expenses (must equal Part IX, column (A), line 25)	2	419,176
3	Revenue less expenses. Subtract line 2 from line 1	3	8,741
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,369,457
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	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	1,378,198

**Part XII Financial Statements and Reporting**

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

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?

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?

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

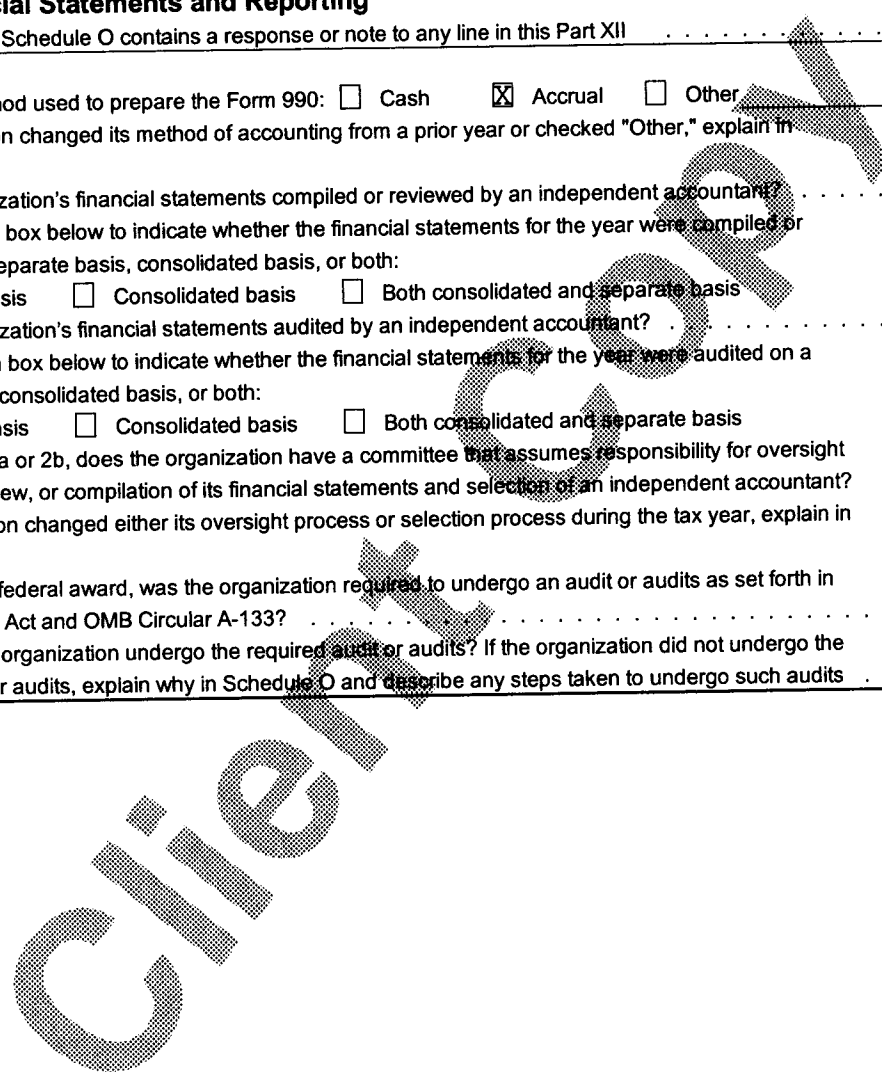
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

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?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c		X
3a		X
3b		



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

**Public Charity Status and Public Support**

OMB No. 1545-0047

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

**2015**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

Employer identification number

**MARSHALL CO ASSN FOR EXCPTNL CHLDRN**

**61-0652823**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations: \_\_\_\_\_
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

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

Schedule A (Form 990 or 990-EZ) 2015

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	166,879	153,874	150,834	192,101	168,538	832,226
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 <b>Total.</b> Add lines 1 through 3 . . . . .	166,879	153,874	150,834	192,101	168,538	832,226
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) . . . . .						226,894
6 <b>Public support.</b> Subtract line 5 from line 4 . . . . .						605,332

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4 . . . . .	166,879	153,874	150,834	192,101	168,538	832,226
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	20,271	14,065	7,923	4,112	5,213	51,584
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .		485	1,013		3,500	4,998
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .	14,846	14,670	16,743	7,330	8,312	61,901
11 <b>Total support.</b> Add lines 7 through 10 . . . . .						950,709
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	1,528,895

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

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	63.67 %
15 Public support percentage from 2014 Schedule A, Part II, line 14 . . . . .	15	64.50 %

- 16a **33 1/3% support test - 2015.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .
- b **33 1/3% support test - 2014.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .
- 17a **10%-facts-and-circumstances test - 2015.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .
- b **10%-facts-and-circumstances test - 2014.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .
- 18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .

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

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

Section A. Public Support

Table with 7 columns: (a) 2011, (b) 2012, (c) 2013, (d) 2014, (e) 2015, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2011, (b) 2012, (c) 2013, (d) 2014, (e) 2015, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c 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 Total support. (Add lines 9, 10c, 11, and 12.); 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Line Number, Percentage. Row 15: Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f)) - 15 - %; Row 16: Public support percentage from 2014 Schedule A, Part III, line 15 - 16 - %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Line Number, Percentage. Row 17: Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f)) - 17 - %; Row 18: Investment income percentage from 2014 Schedule A, Part III, line 17 - 18 - %

- 19a 33 1/3% support tests - 2015. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
b 33 1/3% support tests - 2014. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b> 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 <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
<b>b</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 <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b> 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 <b>Part VI</b> 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.		
<b>5a</b> 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 <b>Part VI</b> , 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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 <b>Part VI</b> .		
<b>7</b> 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).		
<b>8</b> 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).		
<b>9a</b> 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 <b>Part VI</b> .		
<b>b</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 <b>Part VI</b> .		
<b>c</b> 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 <b>Part VI</b> .		
<b>10a</b> 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>b</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.)		

**Part IV Supporting Organizations (continued)**

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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?	<b>11a</b>	
<b>b</b> A family member of a person described in (a) above?	<b>11b</b>	
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .	<b>11c</b>	

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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 <b>Part VI</b> 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.	<b>1</b>	
<b>2</b> 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.	<b>2</b>	

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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 <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	<b>1</b>	

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?	<b>1</b>	
<b>2</b> 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 <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).	<b>2</b>	
<b>3</b> 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 <b>Part VI</b> the role the organization's supported organizations played in this regard.	<b>3</b>	

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).			
<b>2</b> Activities Test. Answer (a) and (b) below.		Yes	No
<b>a</b> 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 <b>Part VI</b> 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.	<b>2a</b>		
<b>b</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 <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	<b>2b</b>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .	<b>3a</b>		
<b>b</b> 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 <b>Part VI</b> the role played by the organization in this regard.	<b>3b</b>		



**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current 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 collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions 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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	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, see 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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
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	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt 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 of supported organizations	
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 organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2015 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2015:			
a			
b			
c			
d From 2013 . . . . .			
e From 2014 . . . . .			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2015 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 <b>Excess distributions carryover to 2016.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c Excess from 2013 . . . . .			
d Excess from 2014 . . . . .			
e Excess from 2015 . . . . .			



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

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

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

▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2015**

Name of the organization **MARSHALL CO ASSN FOR EXCPTNL CHLDRN** Employer identification number **61-0652823**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For 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, 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. Do not 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 . . . . . ▶ \$ \_\_\_\_\_

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

Name of organization

MARSHALL CO ASSN FOR EXCPTNL CHLDRN

Employer identification number

61-0652823

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	UNITED FUND OF CALVERT  CALVERT CITY  CALVERT CITY, KY 42029	\$ 10,261	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	MARSHALL COUNTY ELKS LODGE  97 KASHWAY LANE  BENTON, KY 42025	\$ 22,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	SUSAN ZWEEDYK  E UNITY CHURCH ROAD  HARDIN, KY 42048	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	BENTON WOMENS CLUB  BENTON KY  BENTON, KY 42025	\$ 7,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2015

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization: MARSHALL CO ASSN FOR EXCPTNL CHLDRN; Employer identification number: 61-0652823

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include Total number at end of year, Aggregate value of contributions, and questions about donor advisement.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include Purpose(s) of conservation easements, Total number of easements, and various monitoring and reporting questions.

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

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

Table with 2 columns: Description, Amount. Rows include questions about reporting works of art and historical treasures, and revenue/asset amounts.

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

Schedule D (Form 990) 2015

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  %
  - b Permanent endowment  %
  - c Temporarily restricted endowment  %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes | No |
|---|-----|----|
| (i) unrelated organizations   |     |    |
| (ii) related organizations  |     |    |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? |     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		15,550		15,550
b Buildings		625,141	271,366	353,775
c Leasehold improvements				
d Equipment		291,648	263,496	28,152
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>397,477</b>

**Part VII** Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

**Part VIII** Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX** Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) UTILITY DEPOSITS	190
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) 190	

**Part X** Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

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

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII





**SCHEDULE R (Form 990)**  
 Department of the Treasury  
 Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
 ▶ Attach to Form 990.  
 ▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization  
**MARSHALL CO ASSN FOR EXCPTNL CHLDREN**  
 Employer identification number  
**61-0652823**

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(1)	(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal dom. (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)						
(2)						
(3)						
(4)						
(5)						

**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(1)	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal dom. (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec. 512(b)(13) controlled entity?	
							Yes	No
(1)	MARSHALL CO HOME FOR EXCEPTION, 61-1111663 PO BOX 423 BENTON, KY 42025	HOUSING FOR HANDICAPPED	KY	501C3	N/A			
(2)								
(3)								
(4)								
(5)								

**Part III** Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) Gen. or managing partner?		(k) % ownership
								Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													

**Part IV** Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec. 512(b)(13) controlled entity?	
									Yes	No
(1)										
(2)										
(3)										
(4)										
(5)										

**Part V Transactions with Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of (i) interest (ii) annuities (iii) royalties, or (iv) rent from a controlled entity		X
<b>b</b> Gift, grant, or capital contribution to related organization(s)		X
<b>c</b> Gift, grant, or capital contribution from related organization(s)		X
<b>d</b> Loans or loan guarantees to or for related organization(s)		X
<b>e</b> Loans or loan guarantees by related organization(s)		X
<b>f</b> Dividends from related organization(s)		X
<b>g</b> Sale of assets to related organization(s)		X
<b>h</b> Purchase of assets from related organization(s)		X
<b>i</b> Exchange of assets with related organization(s)		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
<b>o</b> Sharing of paid employees with related organization(s)	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses		X
<b>q</b> Reimbursement paid by related organization(s) for expenses		X
<b>r</b> Other transfer of cash or property to related organization(s)		X
<b>s</b> Other transfer of cash or property from related organization(s)		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

MARSHALL CO ASSN FOR EXCPTNL CHLDREN

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

	(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) Gen. or managing partner?		(k) % ownership
					Yes	No			Yes	No		Yes	No	
(1)														
(2)														
(3)														
(4)														
(5)														
(6)														
(7)														
(8)														
(9)														
(10)														
(11)														
(12)														

**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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2015**

**Open to Public  
Inspection**

Employer identification number

61-0652823

**MARSHALL CO ASSN FOR EXCPTNL CHLDRN**

**01. Form 990 governing body review (Part VI, line 11)**

FORM 990 IS MADE AVAILABLE FOR REVIEW BY THE BOARD OF DIRECTORS AT THE CENTER.

**02. Governing documents, etc, available to public (Part VI, line 19)**

FINANCIAL INFORMATION IS MADE AVAILABLE TO THE PUBLIC FOR VIEWING AT THE CENTER UPON

WRITTEN REQUEST.

Client Copy